

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

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|---|---|-------------------------|
| In re: |) | |
| |) | Chapter 11 |
| |) | |
| WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹ |) | Case No. 18-35672 (DRJ) |
| |) | |
| Debtors. |) | (Jointly Administered) |
| |) | |

**DEBTORS' APPLICATION FOR
ENTRY OF AN ORDER AUTHORIZING THE
RETENTION AND EMPLOYMENT OF MCKINSEY RECOVERY &
TRANSFORMATION SERVICES U.S., LLC AS PERFORMANCE IMPROVEMENT
ADVISORS TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE**

THIS APPLICATION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE APPLICATION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE APPLICATION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE APPLICATION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE APPLICATION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

A HEARING WILL BE HELD ON THIS MATTER ON DECEMBER 18, 2018, AT 2:00 P.M. (CT) BEFORE THE HONORABLE DAVID R. JONES, 515 RUSK STREET, COURTROOM 400, HOUSTON, TEXAS 77002.

Westmoreland Coal Company and certain of its affiliates, other than Westmoreland Resource Partners GP, LLC, Westmoreland Resource Partners, LP, and its subsidiaries, as debtors

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”)² respectfully state the following in support of this application (this “Application”).

Relief Requested

1. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Order”), authorizing the employment and retention of McKinsey Recovery & Transformation Services, U.S., LLC (“McKinsey RTS”) as performance improvement advisors to the Debtors (as set forth in further detail below), *nunc pro tunc* to the date of filing of these cases (the “Petition Date”), and approving the terms of McKinsey RTS’s employment and retention, including the fee and expense structure and the indemnification, contribution, reimbursement, and related provisions set forth in that certain letter dated as of October 9, 2018, by and between Westmoreland Coal Company (“Westmoreland”) and McKinsey RTS (the “Engagement Letter”), a copy of which is attached hereto as **Exhibit 1** to **Exhibit A**. In further support of this Application, the Debtors submit the declaration of Mark W. Hojnacki, a Practice Leader of McKinsey RTS (the “Hojnacki Declaration”), attached hereto as **Exhibit B** and incorporated by reference.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of Texas*, dated May 24, 2012 (the “Amended Standing Order”). The Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure

² A detailed description of the Debtors’ businesses and the reasons for commencing the chapter 11 cases is set forth in the *Declaration of Jeffrey S. Stein, Chief Restructuring Officer of Westmoreland Coal Company, in Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 54] (the “First Day Declaration”).

(the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are sections 327(a) and 328(a) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rules 2014(a) and 2016, and rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

Background

4. Westmoreland Coal Company and its Debtor and non-Debtor affiliates operate the sixth-largest coal-mining enterprise in North America, including 19 coal mines in six states and Canada. The Debtors primarily produce and sell thermal coal to investment grade power plants under long-term, cost-protected contracts, as well as to industrial customers and barbeque charcoal manufacturers. Headquartered in Englewood, Colorado, the Debtors and their non-Debtor subsidiaries employ approximately 2,971 individuals. The Debtors’ revenue for the twelve-month period that ended August 31, 2018, totaled approximately \$850 million. As of the Petition Date, the Debtors’ aggregate prepetition indebtedness totaled approximately \$1.1 billion.

5. On October 9, 2018 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases, and no committees have been appointed or designated.

Retention of McKinsey RTS

6. The Debtors seek to retain McKinsey RTS as performance improvement advisors to the Debtors as contemplated in the Engagement Letter.

7. McKinsey RTS is a global, full service advisory firm that draws on unmatched industry and functional expertise to support companies through all aspects of transformation. Its members have extensive experience in improving the operational performance of financially troubled companies. McKinsey RTS is deeply experienced in working with clients to execute transformations that focus on creating value through top-line, bottom-line, capital expenditures and working capital. As further detailed in the Hojnacki Declaration, McKinsey RTS and its affiliates have considerable experience in the energy, metals and mining sectors.

8. Over the last three months, McKinsey RTS has also become familiar with the Debtors and their business, including the Debtors' financial affairs, debt structure, operations, employee groups, cost structures, and related matters. Consequently, McKinsey RTS has developed relevant experience and expertise regarding the Debtors that will assist it in providing effective and efficient services in the chapter 11 cases. For these reasons, McKinsey RTS has the skills, qualifications, and expertise necessary to assist the Debtors in an efficient and cost-effective manner. Accordingly, the Debtors submit that the retention of McKinsey RTS on the terms and conditions set forth herein is necessary and appropriate, is in the best interests of the Debtors' estates, creditors, and all other parties in interest, and should be granted in all respects.

Scope of Services

9. The terms of the Engagement Letter shall govern the Debtors' retention of McKinsey RTS except as explicitly set forth herein or in the Order. The Engagement Letter was

negotiated between the Debtors and McKinsey RTS at arm's-length and in good faith, and reflects the parties' mutual agreement as to the substantial efforts that will be required in this engagement.

10. In connection with the Debtors' restructuring, McKinsey RTS is providing advisory services related to performance improvement opportunities in the Debtors' business.³ More specifically, as requested by the Debtors and agreed to by McKinsey RTS, the services (the "Services") include the following:⁴

- a. Operational Improvement Planning – Assisting the Debtors with identifying and planning detailed initiatives to support improvements in operating performance in mining operations, corporate functions and commercial agreement;
- b. Operational Support – Providing the Debtors with hands-on support to implement the detailed initiatives to support operational improvements;
- c. Business Plan – Supporting the Debtors and their Restructuring Advisor, Alvarez & Marsal North America, LLC, with the incorporating the operational improvement plans into the Debtors' business plan, disclosure statement and plans of reorganization;
- d. Constituent Management – Assisting in development of supporting diligence materials and presentations for use in various stakeholder meetings, attend diligence sessions and working meetings with various stakeholders and constituents and provide related ad hoc support to the management team on matters related to the operational improvement plans; and
- e. Other Operational Services - As appropriate, assisting the Debtors with other matters as may be requested by the Debtors and that are mutually agreed upon between McKinsey RTS and the Debtors.

³ Prior to the Petition Date, McKinsey RTS completed an initial diligence assessment (the "Phase 1 Independent Diligence Project"), which included testing areas of performance improvement opportunities in the Debtors' business including, among others, revenue drivers for each business and cost structures. McKinsey RTS was compensated by the Debtors for its professional fees in connection with the Phase 1 Independent Diligence Project at the rate of \$325,000 per week plus expenses. From September 17, 2018 through October 5, 2018, the Debtors increased the weekly compensation payable to McKinsey RTS to \$480,000.00 based upon additional services related to a bottom up planning analysis that McKinsey RTS agreed to provide.

⁴ Any references to, or descriptions of, the Engagement Letter herein are qualified by the express terms of the Engagement Letter, which shall govern if there is any conflict between the Engagement Letter and the descriptions provided herein.

11. The Services that McKinsey RTS will provide to the Debtors are necessary to enable the Debtors to maximize the value of their estates. McKinsey RTS acknowledges that the Debtors have separately engaged Centerview Partners LLC (“Centerview”) to serve as the Debtors’ financial advisor and Alvarez & Marsal North America, LLC (“A&M”) to serve as the Debtors’ restructuring advisor. As set forth herein, McKinsey RTS will carry out unique functions that are not duplicative of the work performed by Centerview or A&M, and McKinsey RTS will coordinate with the Debtors’ other retained professionals to avoid the unnecessary duplication of services as reasonably possible. Furthermore, all of the Services that each retained professional provides to the Debtors will be appropriately directed by the Debtors so as to avoid duplicative efforts among such professionals.

McKinsey RTS’s Disinterestedness

12. In anticipation of its proposed retention, McKinsey RTS emailed members of McKinsey RTS and searched its central client database to determine the existence of any client service provided by McKinsey RTS or affiliates within the last two years to individuals and entities that may be parties in interest in these chapter 11 cases (the “Potential Parties in Interest”) and such parties are listed on **Schedule 1** attached to the Hojnacki Declaration. To the extent McKinsey RTS served any of the Potential Parties in Interest (or their affiliates, as the case may be) within the last two years, such facts are disclosed in the Hojnacki Declaration.

13. To the best of the Debtors’ knowledge, information, and belief, other than as set forth in the Hojnacki Declaration, McKinsey RTS: (a) has no connection with the Debtors, their creditors, other parties in interest, or the attorneys or accountants of any of the foregoing, or the United States Trustee or any person employed in the Office of the United States Trustee; (b) does not hold any interest adverse to the Debtors’ estates; and (c) believes it is a “disinterested

person” as defined by section 101(14) of the Bankruptcy Code. Other than described herein and in the Hojnacki Declaration, McKinsey RTS holds no prepetition claim against the Debtors for services provided or expenses incurred.

14. Accordingly, the Debtors believe that McKinsey RTS is “disinterested” as such term is defined in section 101(14) of the Bankruptcy Code.

15. McKinsey RTS has informed the Debtors that it has not shared or agreed to share any of its compensation from the Debtors with any other person, other than as permitted by section 504 of the Bankruptcy Code.

16. The Debtors understand that McKinsey RTS will conduct an ongoing review of its files during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. In addition, as set forth in the Hojnacki Declaration, if any new material facts or relationships are discovered or arise, McKinsey RTS will provide the Court with a supplemental declaration.

Professional Compensation

17. It is contemplated that the Debtors will compensate McKinsey RTS in accordance with the terms and conditions of the Engagement Letter, which provides a compensation structure (the “Fee and Expense Structure”) as outlined below:

| <u>Title of Professional</u> ⁵ | <u>Hourly Rate</u> |
|---|--------------------|
| Practice Leader: | \$995-\$1,150 |
| Senior Vice President: | \$735-\$925 |

⁵ Although McKinsey RTS does not anticipate using external advisors during these chapter 11 cases, in the event that it becomes necessary to use external advisors, McKinsey RTS will not charge a markup to the Debtors with respect to amounts billed by such external advisors. Such amounts shall be treated as a reimbursable expense in these chapter 11 cases. Moreover, any external advisors who are employed in connection with work performed by McKinsey RTS will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code.

| | |
|-------------------|-------------|
| Vice President: | \$640-\$735 |
| Senior Associate: | \$530-\$615 |
| Associate: | \$425-\$515 |
| Analyst: | \$300-\$425 |
| Paraprofessional: | \$250-\$275 |

Such rates and ranges will be subject to adjustment annually at such time as McKinsey RTS adjusts its rates generally.

18. At this time, it is not possible to estimate the number of professional hours that will be required to perform the services contemplated by the Engagement Letter. Accordingly, it is not possible to estimate the total compensation to be paid to McKinsey RTS under the Engagement Letter.

19. All fees and expenses due to McKinsey RTS will be billed in accordance with any interim compensation orders entered by this Court and the relevant sections of the Bankruptcy Code, Bankruptcy Rules, and Bankruptcy Local Rules.

20. The Fee and Expense Structure is comparable to compensation generally charged by other firms of similar stature to McKinsey RTS for comparable engagements, both in and out of bankruptcy. McKinsey RTS and the Debtors believe that the foregoing compensation arrangements are both reasonable and market-based and consistent with McKinsey RTS's normal and customary billing levels for comparably sized and complex cases, both in and out-of-court, involving the Services to be provided in these chapter 11 cases.

Indemnification and Contribution Provision

21. As part of the overall compensation payable to McKinsey RTS under the terms of the Engagement Letter, the Debtors have agreed to certain indemnification and contribution provisions described in the Engagement Letter (the "Indemnification Provisions").

The Indemnification Provisions provide that the Debtors will indemnify, hold harmless, and defend McKinsey RTS (including its past, present, and future affiliates) and each of its directors, officers, managers, shareholders, partners, members, employees, agents, representatives, advisors, and controlling persons (each, an “Indemnified Party,” and collectively, the “Indemnified Parties”) against liabilities arising out of (directly or indirectly) the Engagement Letter and/or McKinsey RTS’s retention by the Debtors in these chapter 11 cases, except for any liabilities judicially determined by a court of competent jurisdiction to have resulted from the willful misconduct or gross negligence of any of McKinsey RTS or the other Indemnified Parties in connection with McKinsey RTS’s services provided under the Engagement Letter. In addition, if indemnification or reimbursement obligations are held to be unavailable by any court (other than in circumstances where a court determines that liability is from the willful misconduct or gross negligence of the Indemnified Party), the Engagement Letter allocates contribution obligations based on the relative benefits and faults of McKinsey RTS and the Debtors. The Engagement Letter further sets forth that McKinsey RTS’s aggregate liability shall be no more than the amount of its fees actually received under the Engagement Letter.

22. The terms of the Engagement Letter, including the Indemnification Provisions, were fully negotiated between the Debtors and McKinsey RTS at arm’s length, and the Debtors respectfully submit that the Indemnification Provisions are reasonable and in the best interests of the Debtors, their estates, and creditors. Accordingly, as part of this Application, the Debtors request that this Court approve the Indemnification Provisions.

23. The Debtors and McKinsey RTS believe that these provisions of the Engagement Letter are customary and reasonable for restructuring advisory, consulting and support engagements, both in and out-of-court, and reflect the qualifications and limitations on

indemnification provisions that are customary in this District and other jurisdictions. Similar indemnification arrangements have been approved and implemented in other large chapter 11 cases by courts in this district and others. *See, e.g., In re GenOn Energy, Inc.*, No. 17-33695 (DRJ) (Bankr. S.D. Tex. July 13, 2017); *In re Southcross Holdings, LP*, No. 16-20111 (MI) (Bankr. S.D. Tex. May 6, 2016); *In re Edge Petrol. Corp.*, No. 09-20644 (RSS) (Bankr. S.D. Tex. Oct. 26, 2009); *In re Scotia Dev. LLC*, No. 07-20027-C-11 (RSS) (Bankr. S.D. Tex. Mar. 15, 2007); *see also In re Paragon Offshore plc*, No. 16-10386 (CSS) (Bankr. D. Del. Apr. 5, 2016).

Fees

24. The Debtors understand that McKinsey RTS intends to apply to the Court for allowance of compensation and reimbursement of expenses for its consulting services in accordance with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules, corresponding Bankruptcy Local Rules, orders of this Court, and guidelines established by the United States Trustee.

25. Such applications will include time records setting forth, in reasonable detail, a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors in one-tenth of an hour increments.

26. Given the numerous issues that McKinsey RTS may be required to address in the performance of its Services, McKinsey RTS's commitment to the variable level of time and effort necessary to address all such issues as they arise, and the market prices for such services for engagements of this nature in an out-of-court context, as well as in chapter 11, the Debtors submit that the fee arrangements set forth herein are reasonable under the standards set forth in section 328(a) of the Bankruptcy Code.

27. As set forth in paragraph 22 of the Hojnacki Declaration, the Debtors paid McKinsey RTS a retainer in the amount of \$1,500,000 (the “Retainer”) on August 1, 2018 in connection with prepetition services to be performed by McKinsey RTS, and during the ninety (90) days prior to the Petition Date, the Debtors paid McKinsey RTS a total of \$5,540,000.00 (inclusive of the Retainer and reimbursable expenses), in connection with prepetition services. McKinsey RTS received no other payments from the Debtors during the ninety (90) days immediately preceding the Petition Date.

28. As of the Petition Date, the Debtors owed McKinsey RTS \$96,000.00 in fees incurred prior to the Petition Date (the “Prepetition Balance”).⁶ By this Application, the Debtors seek to modify the automatic stay to allow McKinsey RTS to apply the Retainer to the Prepetition Balance. Any remaining amounts of the Retainer after reconciliation with its outstanding prepetition fees and expenses will be applied as a credit toward postpetition fees and expenses, after such postpetition fees and expenses are approved in accordance with any applicable procedures and orders of the Court awarding fees and expenses to McKinsey RTS.

Basis for Relief

29. The Debtors submit that the retention of McKinsey RTS under the terms described herein is appropriate under sections 327(a) and 328 of the Bankruptcy Code. Section 327(a) of the Bankruptcy Code empowers the trustee, with the Court’s approval, to employ professionals “that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee’s duties under this

⁶ Specifically, the Prepetition Balance comprises services provided and expenses incurred by McKinsey RTS on behalf of the Debtors on October 8, 2018.

title.” 11 U.S.C. § 327(a). Section 101(14) of the Bankruptcy Code defines a “disinterested person” as a person that:

- a. is not a creditor, an equity security holder, or an insider;
- b. is not and was not, within two (2) years before the date of the filing of the petition, a director, officer, or employee of the debtor; and
- c. does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the debtor, or for any other reason.

11 U.S.C. § 101(14). As discussed above, McKinsey RTS satisfies the disinterestedness requirement of section 327(a).

30. Further, section 1107(b) of the Bankruptcy Code provides that “a person is not disqualified for employment under section 327 of the Bankruptcy Code by a debtor in possession solely because of such person’s employment by or representation of the debtor before the commencement of the case.” 11 U.S.C. § 1107(b). McKinsey RTS’s prepetition relationship with the Debtors is therefore not an impediment to McKinsey RTS’s retention as the Debtors’ postpetition performance improvement advisors.

31. Section 328(a) of the Bankruptcy Code authorizes the employment of a professional person “on any reasonable terms and conditions of employment, including on a retainer.” 11 U.S.C. § 328(a). The Debtors submit that the terms and conditions of McKinsey RTS’s retention as described herein, including the proposed compensation and indemnification terms, are reasonable and in keeping with the terms and conditions typical for engagements of this size and character. Since the Debtors will require substantial assistance with the chapter 11 process, it is reasonable for the Debtors to seek to employ and retain McKinsey RTS to provide consulting services on the terms and conditions set forth herein.

Notice

32. The Debtors will provide notice of this Motion to the following parties or their respective counsel (collectively, the “Notice Parties”): (a) the Office of the United States Trustee for the Southern District of Texas; (b) the holders of the 50 largest unsecured claims against the Debtors (on a consolidated basis); (c) the indenture trustee under the WLB Debtors’ 8.75% senior secured notes due 2022; (d) the ad hoc group of lenders under the WLB Debtors’ prepetition term loan facility due 2020 and the WLB Debtors’ 8.75% senior secured notes due 2022; (e) the administrative agent under the WLB Debtors’ prepetition term loan facility due 2020; (f) the administrative agent under the WLB Debtors’ bridge loan facility due 2019; (g) the administrative agent under the WMLP Debtors’ term loan facility due 2018; (h) the ad hoc committee of certain lenders under the WMLP Debtors’ term loan facility due 2018; (i) the administrative agent under the WLB Debtors’ proposed debtor-in-possession financing facility; (j) the lenders under the WLB Debtors’ proposed debtor-in-possession financing facility; (k) any statutory committee appointed in these cases; (l) the United States Attorney’s Office for the Southern District of Texas; (m) the Internal Revenue Service; (n) the Environmental Protection Agency and similar state environmental agencies for states in which the Debtors conduct business; (o) the offices of the attorneys general for the states in which the Debtors operate; (p) the Securities and Exchange Commission; (q) the Pension Benefit Guaranty Corporation; and (r) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

33. No prior request for the relief sought in this Motion has been made to this or any other court.

WHEREFORE, the Debtors respectfully request that the Court enter the Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Houston, Texas November 8,
2018

/s/ Matthew D. Cavanaugh

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*Proposed Co-Counsel to the Debtors
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Certificate of Service

I certify that on November 8, 2018, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Matthew D. Cavanaugh

Matthew D. Cavanaugh

Exhibit A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

| | | |
|---|---|--------------------------|
| |) | |
| In re: |) | Chapter 11 |
| |) | |
| WESTMORELAND COAL COMPANY, <i>et al.</i> , ⁷ |) | Case No. 18-35672 (DRJ) |
| |) | |
| Debtors. |) | (Jointly Administered) |
| |) | |
| |) | Re: Docket No. __ |

**ORDER AUTHORIZING THE
RETENTION AND EMPLOYMENT OF
MCKINSEY RECOVERY & TRANSFORMATION SERVICES
U.S., LLC AS PERFORMANCE IMPROVEMENT ADVISORS
TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE**

Upon the application (the “Application”)⁸ of Westmoreland Coal Company and certain of its affiliates, other than Westmoreland Resource Partners GP, LLC, Westmoreland Resource Partners, LP, and its subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”), for entry of an order (this “Order”), authorizing the employment and retention of McKinsey Recovery & Transformation Services U.S., LLC (“McKinsey RTS”) to provide performance improvement consulting services *nunc pro tunc* to the Petition Date pursuant to the terms of the Engagement Agreement dated as of July 17, 2018, 2018 (the “Engagement Letter”), all as more fully set forth in the Application; and upon the Hojnacki Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and

7 Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

⁸ Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

1334; and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Application is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Application and opportunity for a hearing on the Application were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Application and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Application and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is granted as as set forth herein.
2. Pursuant to sections 327(a) and 328 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(b), and Bankruptcy Local Rules 2014-1 and 2016-1, the retention and employment of McKinsey RTS to provide performance improvement consulting services to the Debtors on the terms and conditions set forth in the Engagement Letter and the Application, is approved, effective *nunc pro tunc* to the Petition Date.
3. The terms of the Engagement Letter, including without limitation, the compensation provisions and the indemnification provisions, are reasonable terms and conditions of employment and are approved as modified herein.
4. Such other services as may be requested by the Debtors and agreed to by McKinsey RTS shall be subject to separate approval by Court order.

5. McKinsey RTS shall use its best efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in these chapter 11 cases.

6. With respect to all Services performed by McKinsey RTS, McKinsey RTS shall be compensated for its hourly fees and reimbursed for its reasonable and necessary expenses in accordance with the terms of the Application and/or Engagement Letter, pursuant to section 330 of the Bankruptcy Code.

7. Notwithstanding anything to the contrary herein, McKinsey RTS shall file monthly fee statements and interim and final fee applications for the allowance of all compensation for services rendered and reimbursement of expenses incurred pursuant to sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, any orders of this Court, and any procedures as may be fixed by order of this Court.

8. All of McKinsey RTS's personnel who provide services to or on behalf of the Debtors, with the exception of clerical staff, shall keep contemporaneous records of the services they have performed in one-tenth of an hour increments.

9. Prior to applying any increases in its hourly rates beyond those rates set forth herein, McKinsey RTS will file a supplemental affidavit with the Court and provide ten business days' notice to the Debtors, the United States Trustee, any official committee appointed in the chapter 11 cases before implementing any periodic increases.

10. The Indemnification Provisions included in the Engagement Letter and its attachments are approved; *provided*, that:

- i. McKinsey RTS shall not be entitled to indemnification, contribution or reimbursement pursuant to the Application for Services, unless such Services and the indemnification, contribution or reimbursement therefore are approved by the Court.
- ii. The Debtors shall have no obligation to indemnify McKinsey RTS or any of its affiliates (i) for any claim or expense that is judicially

determined (the determination having become final) to have arisen primarily from McKinsey RTS or any of its affiliates or contractors' gross negligence or willful misconduct, (ii) for a contractual dispute in which the Debtors allege the breach of the professional's contractual obligations if the Court determines that indemnification, contribution, or reimbursement would not be permissible pursuant to *In re United Artists Theatre Company*, et al., 315 F.3d 217 (3d Cir. 2003), or (ii) for any claim or expense that is settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by the Court, after notice and a hearing pursuant to subparagraph (c), to be a claim or expense for which McKinsey RTS or any related entities should not receive indemnity, contribution or reimbursement under the terms of the engagement letters, as modified by this Order.

- iii. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing these chapter 11 cases, McKinsey RTS or any of its affiliates believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Application, including, without limitation, the advancement of defense costs, McKinsey RTS must file an application in this Court, and the Debtors may not pay any such amounts to McKinsey before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by McKinsey RTS or any of its affiliates or contractors for indemnification, and not as a provision limiting the duration of the Debtors' obligation to indemnify McKinsey RTS or any of its affiliates.
- iv. In the event an Indemnified Party seeks reimbursement from the Debtors for attorneys' fees and expenses in connection with the payment of an indemnity claim pursuant to the Engagement Letter, the invoices and supporting time records from such attorneys shall be included in McKinsey RTS's own applications, both interim and final, and such invoices and time records shall be subject to the Bankruptcy Local Rules, any fee and expense guidelines of this Court, and such other procedures as may be fixed by order of the Court, and the approval of the Bankruptcy Court pursuant to sections 330 and 331 of the Bankruptcy Code without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

11. Notwithstanding anything to the contrary in the Engagement Letter or the Indemnification Provisions, (i) in the event that McKinsey RTS is not entitled to indemnification

pursuant to the Indemnification Provisions on account of its gross negligence or willful misconduct (whether under the Indemnification Provisions or this Order), it shall also not be entitled to any claim or right of contribution, limitation of liability or exoneration from the Debtors, and (ii) the Court will have jurisdiction over fee applications and matters relating to the Engagement Letter.

12. Notwithstanding anything to the contrary in the Engagement Letter, McKinsey shall not withdraw as Debtors' performance improvement advisors prior to the effective date of any chapter 11 plan confirmed in these chapter 11 cases without prior approval of the Court.

13. Nothing in the Engagement Letter shall limit any party's right to object to expenses sought.

14. McKinsey RTS shall retain its Retainer in the amount of \$1,500,000, which may be refreshed from time to time, until the end of the chapter 11 cases and apply such amounts to its final application for payment in these proceedings, after such postpetition fees and expenses are approved in accordance with any applicable procedures and orders of the Court awarding fees and expenses to McKinsey RTS; provided however, McKinsey RTS is authorized to apply the Retainer to the Prepetition Balance.

15. The relief granted herein shall be binding upon any chapter 11 trustee appointed in these chapter 11 cases, or upon any chapter 7 trustee appointed in the event of a subsequent conversion of the chapter 11 cases to cases under chapter 7.

16. To the extent there is inconsistency between the terms of the Engagement Letter, the Application, and this Order, the terms of this Order shall govern.

17. Notwithstanding anything to the contrary in the Application, the Engagement Letter, or the Hojnacki Declaration, including any arbitration, dispute resolution or jurisdictional

provisions, this Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order or the Engagement Letter.

18. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

19. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

20. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

21. No later than two business days after entry of this Order, the Debtors shall serve a copy of this Order on the Notice Parties and shall file a certificate of service no later than 24 hours after service.

Dated: _____, 2018
Houston, Texas

UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Engagement Letter

AGREEMENT

Mr. Michael G. Hutchinson
Chief Executive Officer
Westmoreland Coal Company
9540 South Maroon Circle, Suite 300
Englewood, CO 80112

Dear Michael:

This letter (the "Agreement"), dated as of October 9, 2018 (the "Effective Date"), is between McKinsey Recovery & Transformation Services U.S., LLC ("McKinsey RTS") and Westmoreland Coal Company (the "Client") and supersedes the agreement dated July 17, 2018 between McKinsey RTS and the Client (the "Prepetition Agreement") as of the Effective Date. This Agreement sets forth the terms of McKinsey RTS's engagement to provide consulting services to the Client as expressly contemplated by this Agreement (the "Engagement"). McKinsey RTS and the Client are collectively referred to in this Agreement as the "Parties," and each a "Party."

1. SERVICES.

(a) Client hereby agrees to retain McKinsey RTS to provide the services (the "Services") described in this Section 1.

(b) To fulfill its responsibilities on a timely basis, McKinsey RTS will rely on the Client's timely cooperation regarding the Engagement, including the Client's making available to McKinsey RTS relevant data, information and personnel, performing any tasks or responsibilities assigned to the Client and notifying McKinsey RTS of any issues or concerns the Client may have relating to the Services. The Client understands and acknowledges that McKinsey RTS's delivery of the Services and the Fees (as defined below) charged hereunder are dependent upon timely decisions and approvals by the Client and its management. The Client shall be responsible for any delays, additional costs or other deficiencies caused by not completing their respective responsibilities.

The general responsibilities of McKinsey RTS will be as follows:

- Operational improvement planning – Assist the Client with identifying and planning detailed initiatives to support improvements in operating performance in mining operations, corporate functions and commercial agreements.

- Operational Support – Provide the Client with hands-on support to implement the detailed initiatives to support operational improvements.
- Business Plan – Support the Client and the Client’s Restructuring Advisor, Alvarez and Marsal North America, LLC (“A&M”), with incorporating the operational improvement plans into the Client’s business plan, disclosure statement and plans of reorganization.
- Constituent Management – Assist in development of supporting diligence materials and presentations for use in various stakeholder meetings, attend diligence sessions and working meetings with various stakeholders and constituents and provide related ad hoc support to the management team on matters related to the operational improvement plans.
- Other Operational Services - As appropriate, assist the Client with other matters as may be requested by Client and that are mutually agreed upon between McKinsey RTS and the Client.

(c) During the term of the Engagement, priorities may shift or unexpected events may occur which will necessitate changes to the Services. In this event, McKinsey RTS and the Client will jointly discuss the anticipated impact on the Services and agree on any appropriate adjustments, including to the scope of work, timeframe, budget and fees.

(d) In connection with the Client’s chapter 11 proceeding commenced on October 9, 2018 under title 11 of the United States Code (the “Bankruptcy Proceeding”), McKinsey RTS will participate, as necessary, in any proceedings before the bankruptcy court (the “Bankruptcy Court”) implicating the Services or this Engagement (which participation may include witness testimony).

2. COMPENSATION. The Client shall compensate McKinsey RTS for its professional fees and expenses in connection with the Services (the “Fees”) for the Engagement and hereby agrees to pay McKinsey RTS during the term of this Agreement in accordance with the terms set forth in Schedule 1. As of the Effective Date, McKinsey RTS holds a credit balance of \$1.5 million from the retainer (the “Retainer”) provided by the Client to McKinsey RTS pursuant to the Prepetition Agreement. McKinsey RTS and the Client agree that this Agreement shall continue to govern the application of the Retainer in the Bankruptcy Proceeding. McKinsey shall bill the Client on a monthly basis and shall be paid in accordance with the interim compensation orders entered by the Bankruptcy Court. McKinsey intends to hold the Retainer until the end of the Bankruptcy Proceeding and then apply it to its final application to the Bankruptcy Court for payment in the Bankruptcy Proceeding.

3. NO DUPLICATION OF SERVICES. McKinsey RTS acknowledges that the Client has separately engaged Centerview Partners LLC (“Centerview”) to serve as the Client’s financial advisor and A&M to serve as the Client’s restructuring advisor. As set forth herein, McKinsey RTS will carry out unique functions that are not duplicative of the work performed by Centerview or A&M, and McKinsey RTS will coordinate with the Client’s other retained professionals to avoid the unnecessary duplication of services as reasonably possible. Furthermore, all of the services that each retained professional provides to the Client will be appropriately directed by the Client so as to avoid unnecessary duplicative efforts among such professionals.

4. CONFIDENTIALITY.

McKinsey RTS will keep confidential any confidential information, including any personal data (as defined below), furnished by the Client to McKinsey RTS in connection with the Services ("Confidential Information"). McKinsey RTS will disclose Confidential Information only to its employees and agents who have a need to know and are bound to keep it confidential, will use Confidential Information only for purposes of performing the Services, including preparing Proposals and evaluating potential services, or as otherwise requested or authorized by the Client, and will protect Confidential Information in accordance with the McKinsey Data Protection Protocols available at <https://solutions.mckinsey.com/msd/data-protocols.pdf> (the "Protocols"). Subject to its confidentiality obligations, where the agreed upon Services include benchmarking services, McKinsey RTS may also incorporate Confidential Information into its benchmarking databases for use in reporting on sanitized or aggregate trends and metrics without attribution to the Client. To bring the best of McKinsey RTS's global resources to serve the Client, the Client agrees that McKinsey RTS may transfer Confidential Information to geographies other than those in which it was collected or received, including to McKinsey RTS affiliates and sub-processors that comprise or support McKinsey RTS's infrastructure and maintenance functions as set forth in the Protocols, to facilitate any activities authorized by the Client, provided that at all times Confidential Information will be treated as confidential and protected in accordance with this Agreement. Confidential Information shall not include information that is or becomes publicly available, already known to McKinsey RTS without an obligation of confidentiality, or independently acquired or developed by McKinsey RTS or legally required to be disclosed. In performing the Services, McKinsey RTS will use and rely primarily on the Confidential Information and on information available from public sources and Client acknowledges that it is authorized to provide McKinsey RTS with such Confidential Information for its use in connection with agreed Services and that McKinsey RTS will have no obligation to independently verify such information. At the Client's election and notification to McKinsey RTS, McKinsey RTS shall promptly return or destroy any Confidential Information, including any personal data, in its possession or control when the same is no longer necessary for the provision of the Services, provided that McKinsey RTS may retain such Confidential Information only as required by applicable law, regulation or documented professional archival policy or as otherwise authorized or instructed by the Client. Any Confidential Information so retained shall at all times remain subject to the terms and conditions of this Agreement, including with respect to confidentiality, security and non-disclosure.

5. DATA SECURITY. Without limiting the foregoing, if McKinsey RTS processes data as part of the Services and on behalf of the Client which relates to an identified or identifiable person ("personal data"), McKinsey RTS shall (i) only process such personal data, including with respect to McKinsey RTS's use of subcontractors or sub-processors, as set forth in this Agreement and the Protocols, as otherwise authorized in writing by the Client, or as required by applicable law, (ii) implement appropriate technical and organizational measures to protect such personal data as set forth in the Protocols, (iii) promptly notify the Client of any incident in which the confidentiality, integrity or security of the personal data has been compromised, and (iv) collaborate with the Client as required by applicable law or the Client's request to document the personal data, data subjects and processing activities related to the Services, including as part of an applicable Proposal. In the event that the Client transfers personal data that is subject to the General Data Protection Regulation (2016/679) to McKinsey RTS outside of the European

Economic Area, or where otherwise agreed by the Parties or required by applicable law, the parties agree that the standard contractual clauses for the transfer of personal data to processors established in third countries under Directive 95/46/EC of the European Parliament and of the Council (or any successor thereto), as applicable to McKinsey RTS's Services and available at <https://solutions.mckinsey.com/msd/sccs.pdf> shall be deemed automatically incorporated into this Agreement and binding upon the parties hereto, including their affiliates, unless an alternate data transfer arrangement authorized by applicable law is agreed by the parties. McKinsey RTS will comply with the Client's reasonable requests to furnish information regarding McKinsey RTS's processing activities as is reasonably necessary to enable the Client to verify that McKinsey RTS is complying with its obligations under this Agreement, including by making its Director of IT Security or person of comparable knowledge and position available to provide information about the Protocols and McKinsey RTS's processing in connection with the Services, and the foregoing shall apply in full satisfaction of any Client audit or inspection rights of McKinsey RTS, but shall not limit or restrict the ability of any legal or regulatory authority to conduct such audit or inspection pursuant to applicable law.

6. USE OF MCKINSEY RTS NAME AND DELIVERABLES. In connection with the Engagement, McKinsey RTS may furnish the Client with information, advice, reports, analyses, presentations or other such materials (the "Deliverables"). The Client understands and agrees that any such Deliverables are furnished or presented solely for the Client's internal use and benefit (limited to management and the Board) and may not be furnished or conveyed in whole or in part to any person or entity other than as described in this Section 6 without McKinsey RTS's prior written consent or as required by law. The Client may furnish and convey Deliverables to its management and directors (and to its legal counsel, Kirkland & Ellis LLP ("Counsel")), in each case only if such persons (i) need to know the information set forth, or embodied in, such Deliverables, (ii) are informed of the confidential nature of the Deliverables and (iii) agree to comply with the restrictions stated in this Section 6. The Deliverables may not be furnished, conveyed or presented to any person or entity other than as described in this Section 6 unless (A) Client has received McKinsey RTS's oral or written consent to furnish or convey such information; and (B) such third parties (x) are informed of the confidential nature of the information and (y) prior to Client's disclosure, each third party to whom it seeks to disclose such information executes and delivers to McKinsey RTS a letter agreement in a form reasonably acceptable to McKinsey RTS. Further, notwithstanding anything to the contrary contained herein, Counsel or the Client may furnish and convey the Deliverables (a) to Centerview, in its capacity as financial advisor to the Client, and A&M, in its capacity as restructuring advisor to the Client; *provided that* Centerview and A&M have agreed to comply with the confidentiality requirements of this Section 6 and (b) if required by law in connection with any legal process or court proceeding; *provided that*, prior to making any such disclosure, Counsel or the Client shall provide prompt written notice thereof, and to the extent legally permissible, to McKinsey RTS, and Counsel or the Client, as applicable, may, without liability hereunder, disclose only that portion of the Deliverables which the Client or Counsel, as applicable, in consultation with McKinsey RTS, reasonably believe it is required to disclose. For the avoidance of doubt, nothing herein is intended to restrict the Client from implementing and using the advice and recommendations provided by McKinsey RTS to the Client hereunder or including such advice or recommendations in information or reports that the Client publishes in its own name and shares with third parties, provided that all references and attribution to McKinsey RTS and all McKinsey RTS proprietary information is removed prior to

sharing any such information or reports with any third parties. The Client further agrees that, without McKinsey RTS's prior written consent, it shall not refer to McKinsey RTS or attribute any information to McKinsey RTS, or use McKinsey RTS's trademark, in any document or communication external, or reasonably likely to be disseminated externally, to the Client for any purpose, including in press releases and web sites. The Client also agrees that it shall not, and shall not permit its advisors to, refer to McKinsey RTS or attribute any information to McKinsey RTS, either generically or by name, or use McKinsey RTS's trademark, without McKinsey RTS's prior written approval except as required by law. McKinsey RTS shall not issue any press release which references this Agreement or Client without Client's prior written consent.

7. INTELLECTUAL PROPERTY. Upon payment in full of McKinsey RTS's fees, the Client will own all Deliverables prepared for and furnished by McKinsey RTS to the Client in connection with the Services, save that McKinsey RTS retains ownership of all concepts, analyses, know-how, tools, questionnaires and assessments, modules, courses, frameworks, software, algorithms, databases, content, models and industry perspectives developed or enhanced outside of or in connection with the Services (the "McKinsey Tools"), it being understood that none of the McKinsey Tools will contain the Client's Confidential Information. To the extent the Deliverables include any embedded McKinsey Tools, McKinsey RTS hereby grants the Client a non-exclusive, non-transferable, non-sublicenseable, worldwide, royalty-free license to use and copy the McKinsey Tools solely as part of the Deliverables and subject to the above limitations herein on the use of McKinsey RTS's name and Deliverables. The Client agrees that, without McKinsey RTS's prior written permission, it will not, or permit any third party to (a) access, copy or reverse engineer any McKinsey Tool or Deliverables, or (b) remove or circumvent security or technological safeguards, including notices, digital protection mechanisms, metadata, watermarks, or disclaimers provided with any McKinsey Tool or Deliverable.

8. INDEMNIFICATION

(a) In order to induce McKinsey RTS to provide the Services to the Client, the Client hereby agree (i) to indemnify, hold harmless and defend McKinsey RTS, and its past, present and future affiliates, and each of their respective directors, officers, managers, shareholders, partners, members, employees, agents, representatives, advisors and controlling persons (collectively, the "Indemnified Parties" and each individually, an "Indemnified Party"), to the fullest extent lawful, from and against any and all losses, claims, penalties, damages or liabilities (or actions in respect thereof), joint or several, caused by, relating to, based upon or arising out of (directly or indirectly) this Agreement or the Engagement, or any actions taken or omitted to be taken by an Indemnified Party or the Client in connection with this Agreement or the Engagement (including, without limitation, any acts taken or omitted to be taken by an Indemnified Party as a representative, agent, fiduciary or in any other capacity of, or in connection with any Services provided to or termination of, any employee benefit plan (including any defined contribution plan)); and (ii) to reimburse each Indemnified Party for all reasonable and documented expenses (including, without limitation, the reasonable and documented fees and expenses of counsel and the costs of McKinsey RTS's professional time) as and when they are incurred in connection with investigating, preparing, pursuing, defending, settling or compromising any action, suit, dispute, inquiry, investigation or proceeding, pending or threatened, brought by or against any person or entity (whether or not such Indemnified Party is a formal party to any such action, suit, dispute, inquiry, investigation or proceeding), caused by, relating to, based upon or arising out of (directly or indirectly) this

Agreement or the Engagement, or any actions taken or omitted to be taken by an Indemnified Party or the Client in connection with this Agreement or the Engagement (including, without limitation, any acts taken or omitted to be taken by an Indemnified Party as a representative, agent, fiduciary or in any other capacity of, or in connection with any Services provided to or termination of, any employee benefit plan (including any defined contribution plan)), and in enforcing this Agreement. However, the Client shall not be liable under the foregoing indemnity and reimbursement provisions for any loss, claim, damage, penalty or liability which is finally judicially determined by a court of competent jurisdiction to have resulted primarily and directly from the bad faith, willful misconduct, or gross negligence of such Indemnified Party toward the Client, but pending any such judicial determination, the Client shall continue to be obligated on, and shall continue to perform, its indemnification and reimbursement obligations.

(b) If for any reason the foregoing indemnification or reimbursement is held by a court of competent jurisdiction to be unavailable to any Indemnified Party or insufficient fully to indemnify or reimburse any such Indemnified Party or to hold it harmless in respect of any losses, claims, damages, penalties, liabilities or expenses referred to in such indemnification or reimbursement provisions, then the Client shall contribute to the amount paid or payable by such Indemnified Party as a result of such losses, claims, damages, penalties, liabilities or expenses in such proportion as is appropriate to reflect the relative benefits received (or anticipated to be received) by the Client, on the one hand, and McKinsey RTS, on the other hand, in connection with the matters contemplated by this Agreement. If, however, the allocation provided by the immediately preceding sentence is not permitted by applicable law, then the Client shall contribute to such amount paid or payable by any Indemnified Party in such proportion as is appropriate to reflect not only such relative benefits, but also the relative fault of the Client, on the one hand, and such Indemnified Party, on the other hand, in connection therewith, as well as any other relevant equitable considerations. The Client and McKinsey RTS agree that it would not be just and equitable if contribution pursuant to this Section 8(b) were determined by pro rata allocation or by any other method of allocation which does not take account of the equitable considerations referred to above in this Section 8(b). Notwithstanding the foregoing, in no event shall the Indemnified Parties be required to contribute an aggregate amount in excess of the amount of Fees (but not expenses) actually received by McKinsey RTS from the Client pursuant to this Agreement.

(c) The Client and its affiliates shall not, without the prior written consent of McKinsey RTS, settle, compromise or consent to the entry of any judgment in or otherwise seek to terminate any pending or threatened action, suit, dispute, inquiry, investigation or proceeding in respect of which indemnification, reimbursement of expenses or contribution may be sought hereunder (whether or not an Indemnified Party is an actual or potential party thereto).

(d) The Client agree that neither McKinsey RTS nor any other Indemnified Party shall have any liability (whether direct or indirect and regardless of the legal theory advanced) to the Client or any person or entity asserting claims on behalf of or in right of the Client caused by, relating to, based upon or arising out of (directly or indirectly) this Agreement or the Engagement, or any actions taken or omitted to be taken by an Indemnified Party or the Client in connection with this Agreement or the Engagement (including, without limitation, any acts taken or omitted to be taken by an Indemnified Party as a representative, agent, fiduciary or in any other capacity of, or in connection with any services provided to or termination of, any employee benefit plan

(including any defined contribution plan)), except for losses, claims, damages, penalties or liabilities incurred by the Client which are finally judicially determined by a court of competent jurisdiction to have resulted primarily and directly from the willful misconduct or gross negligence of McKinsey RTS or any other Indemnified Party. In no event, however, shall McKinsey RTS's or any other Indemnified Party's liability to the Client or its respective affiliates, successors, or any person claiming on behalf of or in right of the Client, including Client's owners, parents, affiliates, directors, officers, employees, agents, security holders, or creditors, exceed, when taken together with all losses for which McKinsey RTS or such other Indemnified Party is liable in connection with this Agreement or the Engagement, the amount of Fees actually received by McKinsey RTS in connection with the Engagement.

(e) The indemnity, reimbursement, and other obligations and agreements of the Client set forth in this Section 8: (i) shall apply to any Services provided by McKinsey RTS in connection with the Engagement (whether provided prior to, on or after the Effective Date) and to any modifications of this Agreement, (ii) shall be in addition to any obligation or liability which the Client may otherwise have to any Indemnified Party, (iii) shall remain operative and in full force and effect regardless of any investigation made by or on behalf of the Client or any Indemnified Party, or any other person or entity, (iv) shall survive the completion of the Services described in, and any expiration or termination of the relationship established by, this Agreement and (v) shall be binding on any successor or assign of the Client. In no event shall any Indemnified Party be responsible for any loss profits or special, punitive, exemplary, indirect or consequential damages.

9. CLIENT ACKNOWLEDGMENT. It is McKinsey RTS's long-standing policy to serve competing clients and clients with potentially conflicting interests as well as counter-parties in merger, acquisition and alliance opportunities, and to do so without compromising McKinsey RTS's professional responsibility to maintain the confidentiality of client information. Consistent with such practice and McKinsey RTS's confidentiality obligations to its other clients, McKinsey RTS is not able to advise or consult with the Client about McKinsey RTS's serving the Client's competitors or other parties. To avoid situations of potential conflict, McKinsey RTS will not assign consultants, who are providing the Services and who receive Confidential Information, to a competitively sensitive project for a significant period of time (typically two years) following an assignment for the Client.

10. TERM AND TERMINATION. The Engagement will commence as of the Effective Date and shall continue until the earlier of: (a) the completion of the Services hereunder and (b) the termination of this Agreement by either Party by giving five (5) days' written notice to the other Party. In the event of any termination, the Client will pay McKinsey RTS's Fees and expenses up to the effective date of termination.

11. RELATIONSHIP OF THE PARTIES. The Parties intend that an independent contractor relationship will be created by this Agreement. Nothing in this Agreement is intended to create, nor shall be deemed or construed to create, a fiduciary or agency relationship between McKinsey RTS and the Client, or its Board of Directors. More specifically, for purposes of this Agreement, neither McKinsey RTS, its affiliates, nor any individual consultant providing services to the Client shall be acting as an officer, director, manager, trustee, or in any other agency or fiduciary capacity. Notwithstanding McKinsey RTS's provision of the Services described in Section 1, none of McKinsey RTS, its affiliates, nor any individual consultant providing services

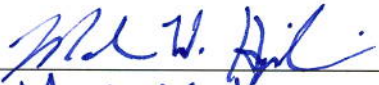
to the Client shall be (i) deemed a fiduciary; or (ii) be required to perform any tasks, actions or functions, and shall not be required to assume any roles, assignments or capacities, that (in any such case) could give rise to fiduciary status to McKinsey RTS, its affiliates or any Indemnified Party with respect of the Client.

12. BANKRUPTCY FILING. In connection with the filing of the Bankruptcy Proceeding, the Client will apply to the Bankruptcy Court, on the date of filing or as soon thereafter as practicable, to obtain approval of McKinsey RTS's retention and retainer, *nunc pro tunc* to the date of filing. It is understood that in the Bankruptcy Proceeding, the terms and conditions of this Agreement, particularly the compensation provisions, are subject to (a) prior approval of the Bankruptcy Court to be treated as administrative expenses of the bankruptcy case; and (b) may be subject to a standard of reasonableness. McKinsey RTS shall file applications for approval of its Fees and expenses in accordance with the terms of any interim compensation orders or other orders approved by the Bankruptcy Court.

13. MISCELLANEOUS. This Agreement and any schedules and Exhibits hereto constitute the entire agreement between the parties, and there are no prior or contemporaneous oral or written representations, understandings or agreements relating to this subject matter that are not fully expressed herein or therein. This Agreement and the Proposals shall be governed by and construed in accordance with the laws of the State of New York without regard to conflicts of law principles and shall inure to the benefit of and be binding on the successors and assigns of the Client and McKinsey RTS. The following Sections shall survive the completion or any termination of the Services: 4 (Confidentiality), 5 (Data Security), 6 (Use of McKinsey RTS Name and Deliverables), 7 (Intellectual Property), 8 (Indemnification), 9 (Client Acknowledgement), 10 (Term and Termination) and 11 (Relationship of the Parties), 12 (Bankruptcy Filing) and 13 (Miscellaneous) and any other provision which by law or by its nature should survive. Neither party may assign its rights or obligations under this Agreement to any person or entity without the written consent of the other party, not to be unreasonably withheld, provided, however, that either party may assign its rights and obligations under this Agreement to its affiliates upon reasonable written notice to the other party but without the written consent of the other party. Assignment shall not relieve either party of its obligations hereunder.

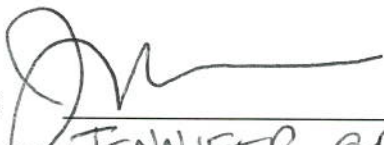
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McKinsey Recovery & Transformation Services U.S., LLC

By: 
Name: Mark W. Hojnicki
Title: Partner

ACCEPTED AND AGREED TO

Westmoreland Coal Company

By: 
Name: JENNIFER GRAFTON
Title: CLO AND SECRETARY

Schedule I

Fees for Services

In exchange for its services, Client will compensate McKinsey RTS in accordance with the terms of this Agreement, which provides for payment of Fees as follows:

(a) Retainer: \$1,500,000 as described in Section 2 of the Agreement

(b) Hourly rates: Following a bankruptcy filing, McKinsey RTS's fees are to be based on the hours worked by McKinsey RTS US's personnel at the following hourly rates:

| | | |
|------|------------------------|----------------|
| i. | Practice Leader: | \$995- \$1,150 |
| ii. | Senior Vice President: | \$735 - \$925 |
| iii. | Vice President: | \$640 - \$735 |
| iv. | Senior Associate | \$530 - \$615 |
| v. | Associate: | \$425 - \$515 |
| vi. | Analyst: | \$300 - \$425 |
| vii. | Paraprofessional: | \$250 - \$275 |

McKinsey RTS reviews and revises its billing rates on or about January 1 of each year.

(c) Expenses: The Client will reimburse McKinsey RTS for all reasonable out-of-pocket expenses incurred in connection with the Engagement, such as travel, lodging, case administrators, and working meals.

Exhibit B

Declaration of Mark Hojnacki

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

| | | |
|---|---|----------------------------------|
| In re: |) | |
| |) | Chapter 11 |
| |) | |
| WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹ |) | Case No. 18-35672 (DRJ) |
| |) | |
| Debtors. |) | (Joint Administration Requested) |
| |) | |

**DECLARATION OF MARK W. HOJNACKI IN SUPPORT
OF DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
(I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF
MCKINSEY RECOVERY & TRANSFORMATION SERVICES U.S., LLC
AS PERFORMANCE IMPROVEMENT ADVISOR FOR THE DEBTORS
AND DEBTORS IN POSSESSION EFFECTIVE *NUNC PRO TUNC* TO
THE PETITION DATE AND (II) GRANTING RELATED RELIEF**

I, Mark W. Hojnacki, under penalty of perjury, declare as follows:

1. I am a Practice Leader in the professional services firm of McKinsey Recovery & Transformation Services U.S., LLC ("McKinsey RTS US")² with an office at 55 East 52nd Street, New York, NY 10055. I am also a partner at McKinsey & Company, Inc. ("McKinsey"). I am duly authorized to make this Declaration on behalf of McKinsey RTS US in support of the application (the "Application") of the Westmoreland Coal Company and certain of its affiliates, other than Westmoreland Resource Partners GP,

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been requested, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the proposed claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

² All capitalized terms used but not defined herein shall have the meanings set forth in the Application or the Engagement Letter, as appropriate.

LLC, Westmoreland Resource Partners, LP, and its subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”) for entry of an order authorizing the employment and retention of McKinsey RTS US as performance improvement advisor for the Debtors and Debtors in Possession, effective *nunc pro tunc* to the Petition Date under the terms and conditions set forth in the postpetition engagement letter dated as of October 9, 2018 (the “Engagement Letter”), attached as **Exhibit 1** to **Exhibit A** of the Application. I submit this Declaration (the “Declaration”) in accordance with section 327(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014(a), 2016, and 5002 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

2. Except as otherwise noted, the statements set forth herein are based on my employment position and diligence undertaken by McKinsey’s legal department or myself or professionals reporting to me, and if called and sworn as a witness, I would testify competently thereto.

Qualifications of McKinsey RTS US

3. The “Service Team,” as used in this Declaration, includes (a) the directors, officers and employees of McKinsey RTS US, and (b) certain consultants borrowed from affiliates of McKinsey RTS US for the purpose of serving the Debtors in these chapter 11 cases.

4. Members of the Service Team are employed by McKinsey RTS US and McKinsey & Company, Inc. United States and other affiliates that provide consulting services.

5. McKinsey RTS US is a direct wholly-owned subsidiary of McKinsey & Company, Inc. United States, which in turn is a direct wholly-owned subsidiary of McKinsey Holdings, Inc., which in turn is a direct wholly-owned subsidiary of McKinsey.

6. The Debtors seek to retain McKinsey RTS US as their performance improvement advisor based on its qualifications, skill, and expertise. McKinsey RTS US is a global, full service advisory firm that draws on unmatched industry and functional expertise to support companies through all aspects of transformation. Its members have extensive experience in improving the operational performance of financially troubled companies. McKinsey RTS US is deeply experienced in working with clients to execute transformation plans that are focused on improving top-line, bottom-line, capital expenditures, and working capital. McKinsey RTS US has been or is currently involved in numerous large and complex restructurings, including but not limited to: *In re Toys “R” Us, Inc.*, No. 17-34665 (KLP) (Bankr. E.D. Va. Oct. 25, 2017) (*ad hoc* lenders’ committee); *In re GenOn Energy, Inc.*, 17-33695 (DRJ) (Bankr. S.D. Tex. July 13, 2017); *In re Sun Edison, Inc.*, 16-10992 (SMB) (Bankr. S.D.N.Y. Apr. 21, 2016); *Alpha Natural Resources, Inc.*, 15-33896 (KRH) (Bankr. E.D. Va. Aug. 3, 2015); *The Standard Register Company*, 15-10541 (BLS) Mar. 12, 2015); and *NII Holdings, Inc.*, 14-12611 (SCC) (Bankr. S.D.N.Y. Sept. 15, 2014).³

7. In addition, when relevant to a particular engagement, McKinsey RTS US utilizes the expertise of colleagues in the Electric Power and Natural Gas (“EPNG”) and

³ Because of the voluminous nature of the orders cited in this Declaration, they are not attached to this Declaration. Copies of these orders are available upon request to McKinsey RTS US.

Basic Materials industry practices.⁴ The EPNG practice serves integrated electric utilities, independent power producers (“IPPs”), renewable players, new entrants, and transmission, distribution, and natural gas players. The practice has done 2,045 projects in the sector over the past five years. Over this time, the practice has served 70% of the 40 largest players and utilities in the sector globally, distributed across all geographies. The EPNG practice helps clients shape leading growth strategies at a time of disruption in the industry, transform operational performance, achieve step-change in efficiency, and build an agile organization and culture for the future. The EPNG practice also has proprietary power market analysis tools, providing rigorous strategic insights into forward looking market demand by segment, region, market structure, and expected shifts in operating margins across the value chain. The EPNG practice has helped clients drive significant cash improvement by driving best-practices in supply chain (contractor productivity, asset/MRO procurement), power plant improvements, lean corporate center, optimizing back-office G&A, and driving capital excellence and productivity across the enterprise.

8. The Basic Materials practice, which covers global metals & mining activity, has been engaged by clients on nearly 1,000 studies in the mining industry over the last five years and serves the majority of the world’s top major diversified mining companies and many of the leading specialist mining companies (including many of the top coal producers). This experience has given the Engagement Team (defined below) a unique understanding of industry trends and of key strategic operational success factors for the Debtors’ business.

⁴ As also set forth in Paragraph 3, to the extent McKinsey RTS US borrowed any consultant associated with the EPNG and Basic Materials practices from an affiliate for the purpose of serving the Debtors in these chapter 11 cases, they have been defined to be a part of the Engagement Team, as that term is used in this Declaration.

9. The Basic Materials practice includes a dedicated team of nearly 100 technical experts supporting a group of nearly 500 consultants continuously serving our clients around the globe. These experts include numerous mine engineers, metallurgists, geologists, and business managers, each with deep operational experience in mining. The practice is backed by an extensive program of proprietary research, high-impact management tools, and information experts who (a) provide insight into industry structure and dynamics (including supply, demand, trade flows, and future prospects for all major mining commodities) and (b) ensure that consulting teams have access to the latest thinking, approaches, and analyses on financial, market, operational, organizational, and strategic matters. The Basic Materials practice has also implemented several knowledge development initiatives in the mining sector, including multi-year research projects addressing the most urgent client topics (e.g., a “Cost-Curve Initiative” looking at mining cost-economics of numerous commodities and several proprietary benchmarks including a benchmark that allows mine operators to assess performance against a broad set of peers and the “McKinsey Mining Productivity Index,” which tracks and compares the productivity of worldwide mining operations). These initiatives, projects, and benchmarks ensure that the Basic Materials practice remains at the forefront of industry information and trends.

10. The EPNG and Basic Materials practices include general consultants, dedicated practice consultants, and experts with relevant industry experience and academic backgrounds. The practices are backed by dedicated research and information experts who provide insight into industry structure and dynamics and ensure that teams have access to the latest approaches and analyses on financial, market, operational, organizational, and

strategic matters for the consulting teams. The experience of McKinsey RTS US, along with the experience of the EPNG and Basic Materials practices offers an extensive knowledge and expert base which will benefit the Debtors in these chapter 11 cases.

11. Given McKinsey RTS US's substantial experience, prior to the filing of these chapter 11 cases, the Debtors, through McKinsey RTS US, retained members of the Service Team (all individuals retained to serve the Debtors in these bankruptcy cases, whether employed by McKinsey RTS US or borrowed from affiliates of McKinsey RTS US, are referred to in this Declaration as the "Engagement Team") to serve as their performance improvement advisor pursuant to an agreement dated July 17, 2018 (the "Prepetition Agreement"), which engagement was principally for the purpose of providing an initial diligence assessment to rapidly test areas of performance improvement opportunities, and to identify performance improvement initiatives with the intention to enhance the Debtors' performance. The scope of the services provided under the Prepetition Agreement also included developing the infrastructure to support a broader execution program, supporting the Debtors in discussions with the *ad hoc* group of the Debtors' first lien creditors and the *ad hoc* group of the secured term lenders of Westmoreland Resource Partners LP, and providing other advisory services mutually agreed upon by the Debtors and McKinsey RTS US.

12. As a result of the prepetition work performed on behalf of the Debtors by McKinsey RTS US, the Engagement Team is familiar with the Debtors and their businesses, including the Debtors' financial affairs, debt structure, operations, employee groups, cost structures, and related matters. Since McKinsey RTS US's initial engagement, members of the Engagement Team have worked closely with the Debtors' management

and other professionals on numerous tasks related to performance improving opportunities, revenue drivers, and cost reduction opportunities. Moreover, as a result of the services provided under the Prepetition Agreement, the Engagement Team has substantial knowledge of the Debtors' and non-Debtor subsidiaries' operating assets. Consequently, the Engagement Team has developed significant relevant experience and expertise regarding the Debtors and the circumstances of these chapter 11 cases and has the skills, qualifications, and expertise necessary to assist the Debtors with their performance improvement efforts in an efficient and cost-effective manner.

Terms and Scope of Engagement

13. The parties have entered into the Engagement Letter, the terms of which will govern the Debtors' retention of McKinsey RTS US during these chapter 11 cases, except as explicitly set forth in any order granting the Application. As contemplated by Section 12 of the Engagement Letter, McKinsey RTS US requests approval of the Engagement Letter *nunc pro tunc* to the Petition Date. The Engagement Letter was negotiated between the Debtors and McKinsey RTS US at arm's length and in good faith and reflects the parties' mutual agreement as to the substantial efforts that will be required during the course of this engagement.

14. The Engagement Team will perform a broad range of services during these chapter 11 cases, including, without limitation, the following:⁵

- Operational Improvement Planning – Assist the Debtors with identifying and planning detailed initiatives to support improvements in operating

⁵ Any references to, or descriptions of, the Engagement Letter herein are qualified by the express terms of the Engagement Letter, which shall govern in the event of any conflict between the Engagement Letter and the descriptions provided herein.

performance in mining operations, corporate functions, and commercial agreements.

- Operational Support – Provide the Debtors with hands-on support to implement the detailed initiatives to support operational improvements.
- Business Plan – Support the Debtors and their Restructuring Advisor, Alvarez & Marsal North America, LLC, with incorporating the operational improvement plans into the Debtors’ business plan, disclosure statement, and plan(s) of reorganization.
- Constituent Management – Assist in development of supporting diligence materials and presentations for use in various stakeholder meetings, attend diligence sessions and working meetings with various stakeholders and constituents, and provide related *ad hoc* support to the management team on matters related to the operational improvement plans.
- Other Operational Services – As appropriate, assist the Debtors with other matters as may be requested by the Debtors and that are mutually agreed upon between McKinsey RTS US and the Debtors.

15. The services provided by the Engagement Team are necessary to enable the Debtors to maximize the value of their estates. Specifically, the Engagement Team is instrumental in helping the Debtors develop and execute strategies related to significant operational improvements.

16. The Engagement Team will complement, and not duplicate, the services rendered by any other professionals retained in these chapter 11 cases. In particular, McKinsey RTS US has been retained to provide, and will carry out, unique functions that are not duplicative of the work performed by Centerview Partners LLC or Alvarez & Marsal North America, LLC and will coordinate with the Debtors and their other retained professionals to avoid the unnecessary duplication of services. To the extent that the Debtors request services other than those detailed in the Engagement Letter, the Debtors will seek further approval from the Court for a supplement to the retention of McKinsey RTS US and any related modifications to the Engagement Letter, and such application shall

set forth, in addition to the additional services to be performed, the additional fees sought to be paid.

Fee and Expense Structure

17. Subject to Court approval, the Debtors will compensate McKinsey RTS US in accordance with the terms and conditions of the Engagement Letter, which provides a compensation structure (the “Fee and Expense Structure”) as outlined below.

18. Hourly Rates: McKinsey RTS US’s fees are to be based on the hours worked by members of the Engagement Team at the following hourly billing rates:

| <u>Title of Professional</u> | <u>Hourly Rate</u> |
|------------------------------|--------------------|
| Practice Leader: | \$995-\$1,150 |
| Senior Vice President: | \$735-\$925 |
| Vice President: | \$640-\$735 |
| Senior Associate: | \$530-\$615 |
| Associate: | \$425-\$515 |
| Analyst: | \$300-\$425 |
| Paraprofessional: | \$250-\$275 |

Such rates and ranges will be subject to adjustment annually at such time as McKinsey RTS US adjusts its rates generally.

19. At this time, it is not possible to estimate the number of professional hours that will be required to perform the services contemplated by the Engagement Letter. Accordingly, it is not possible to estimate the total compensation to be paid to McKinsey RTS US under the Engagement Letter.

20. Expenses: The Debtors will reimburse McKinsey RTS US for all reasonable and necessary out-of-pocket expenses incurred in connection with the engagement, such as, but not limited to, travel, consultants, case administrators, lodging,

postage, and communications charges following McKinsey RTS US's standard expense reporting. As McKinsey RTS US clients frequently request that McKinsey RTS US professionals travel to their offices and work there for extended periods of time, McKinsey RTS US developed its own official reimbursement policy with respect to its professionals' documentation of expenses (the "RTS Reimbursement Policy"). More specifically, members of the Engagement Team will seek reimbursement for expenses over thirty-five dollars (\$35) that (a) have been charged on a McKinsey RTS US-provided corporate credit card or have a receipt, and (b) have a receipt for lodging. For amounts under thirty-five dollars (\$35), members of the Engagement Team will seek reimbursement when exact amounts are submitted in lieu of a receipt. McKinsey RTS US intends to maintain detailed documentation of its professionals' actual and necessary costs and expenses in accordance with the RTS Reimbursement Policy.

21. Consistent with the scope of services to be provided by the Engagement Team, the Debtors and McKinsey RTS US negotiated and agreed upon the Fee and Expense Structure described above. In addition, McKinsey RTS US believes that the Fee and Expense Structure is reasonable and market-based and consistent with McKinsey RTS US's normal and customary billing levels for comparably sized and complex cases, both in and out-of-court, involving the services to be provided to the Debtors by the Engagement Team. To the best of my knowledge, the compensation arrangement reflected herein is consistent with, and typical of, arrangements entered into by other advisory firms rendering similar services for clients such as the Debtors.

22. Pursuant to the Prepetition Agreement, the Debtors paid McKinsey RTS US a retainer in the amount of \$1,500,000 (the "Retainer") on August 1, 2018 in connection

with prepetition services to be performed by McKinsey RTS US. The Prepetition Agreement further provided that the Debtors would pay McKinsey RTS US the amount of \$325,000 per week in exchange for the services set forth therein. On or about September 17, 2018, the parties entered into an oral agreement (the “Oral Agreement”) to increase the weekly compensation payable to McKinsey RTS US to \$480,000 based upon additional services related to a bottom-up planning analysis that McKinsey RTS agreed to provide. Accordingly, pursuant to the Prepetition Agreement, McKinsey RTS US was paid \$325,000 per week for the period from July 23, 2018 through and including September 16, 2018, and pursuant to the Oral Agreement, McKinsey RTS US was paid \$480,000 per week from September 17, 2018 through and including October 5, 2018.

23. McKinsey RTS US periodically invoiced the Debtors for its prepetition services. The Retainer was applied to McKinsey RTS US’s prepetition invoices in accordance with the table set forth in paragraph 24 below, and such payments were used to replenish the Retainer. As of the Petition Date, the Retainer balance was \$1,500,000.

24. During the ninety (90) days prior to the Petition Date, the Debtors paid McKinsey RTS US a total of \$5,540,000 (inclusive of the Retainer and reimbursable expenses), in connection with prepetition services, as set forth below:

| Date of invoice | Date of payment receipt | Description | Transaction Type | Billed | Payment/Application | Fee Advance Balance |
|--------------------|-------------------------|----------------------------|------------------|-----------|---------------------|---------------------|
| July 27, 2018 | August 1, 2018 | Fee Advance | ACH | | \$1,500,000 | \$1,500,000 |
| August 29, 2018 | September 17, 2018 | Services through 7/27/2018 | Bill | \$325,000 | -\$325,000 | \$1,175,000 |
| August 29, 2018 | September 17, 2018 | Services through 8/3/2018 | Bill | \$325,000 | -\$325,000 | \$850,000 |
| August 29, 2018 | September 17, 2018 | Services through 8/10/2018 | Bill | \$325,000 | -\$325,000 | \$525,000 |
| August 29, 2018 | September 17, 2018 | Services through 8/17/2018 | Bill | \$325,000 | -\$325,000 | \$200,000 |
| August 29, 2018 | September 17, 2018 | Fee Advance | ACH | | \$1,300,000 | \$1,500,000 |
| September 21, 2018 | October 5, 2018 | Services through 8/24/2018 | Bill | \$325,000 | -\$325,000 | \$1,175,000 |
| September 21, 2018 | October 5, 2018 | Services through 8/31/2018 | Bill | \$325,000 | -\$325,000 | \$850,000 |
| September 21, 2018 | October 5, 2018 | Services through 9/7/2018 | Bill | \$325,000 | -\$325,000 | \$525,000 |
| September 21, 2018 | October 5, 2018 | Services through 9/14/2018 | Bill | \$325,000 | -\$325,000 | \$200,000 |
| October 3, 2018 | October 5, 2018 | Services through 9/21/2018 | Bill | \$480,000 | -\$480,000 | -\$280,000 |
| October 3, 2018 | October 5, 2018 | Services through 9/28/2018 | Bill | \$480,000 | -\$480,000 | -\$760,000 |
| October 3, 2018 | October 5, 2018 | Services through 10/5/2018 | Bill | \$480,000 | -\$480,000 | -\$1,240,000 |
| September 21, 2018 | October 5, 2018 | Fee Advance | ACH | | \$1,300,000 | \$60,000 |
| October 3, 2018 | October 5, 2018 | Fee Advance | ACH | | \$1,440,000 | \$1,500,000 |

25. McKinsey RTS US received no other payments from the Debtors during the ninety (90) days immediately preceding the Petition Date.⁶

26. As of the Petition Date, the Debtors owed McKinsey RTS US \$96,000 in fees and expenses incurred prior to the Petition Date (the “Prepetition Balance”).⁷ By this Application, the Debtors seek to modify the automatic stay to allow McKinsey RTS US to apply the Retainer to the Prepetition Balance. Any remaining amounts of the Retainer after reconciliation with its outstanding prepetition fees and expenses will be applied as a credit toward postpetition fees and expenses, after such postpetition fees and expenses are approved in accordance with any applicable procedures and orders of the Court awarding fees and expenses to McKinsey RTS US.

Record Keeping

27. McKinsey RTS US intends to apply to this Court for allowance of compensation for professional services rendered and reimbursement of expenses incurred

⁶ The Retainer shortfall for the prepetition work noted above resulted from delays of days or weeks in payments or invoicing for work performed by McKinsey RTS US. To resolve any preference issue, McKinsey RTS US has offered to repay that shortfall and to waive any claim under Section 502(h) of the Bankruptcy Code.

⁷ Specifically, the Prepetition Balance comprises services provided and expenses incurred by McKinsey RTS US on behalf of the Debtors on October 8, 2018.

in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and any other applicable procedures and orders of the Court.

28. Such applications will include time records setting forth, in reasonable detail, a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors. McKinsey RTS US will maintain and file contemporaneous time records in one-tenth hour (.1) increments. McKinsey RTS US also will maintain detailed records of any actual and necessary costs and expenses incurred in connection with the services as discussed above.

Indemnification Provisions

29. As part of the overall compensation payable to McKinsey RTS US under the terms of the Engagement Letter, the Debtors have agreed to certain indemnification and contribution provisions described in the Engagement Letter (the “Indemnification Provisions”). The Indemnification Provisions provide that the Debtors will indemnify, hold harmless, and defend McKinsey RTS US (including its past, present, and future affiliates) and each of their directors, officers, managers, shareholders, partners, members, employees, agents, representatives, advisors, and controlling persons (each, an “Indemnified Party,” and collectively, the “Indemnified Parties”) against liabilities arising out of (directly or indirectly) the Engagement Letter and/or McKinsey RTS US’s retention by the Debtors in these chapter 11 cases, except for any liabilities judicially determined by a court of competent jurisdiction to have resulted from the willful misconduct or gross negligence of any of McKinsey RTS US or the other Indemnified Parties in connection with McKinsey RTS US’s services provided under the Engagement Letter. In addition, if indemnification or reimbursement obligations are held to be unavailable by any court

(other than in circumstances where a court determines that liability is from the willful misconduct or gross negligence of the Indemnified Party), the Engagement Letter allocates contribution obligations based on the relative benefits and faults of McKinsey RTS US and the Debtors. The Engagement Letter further sets forth that McKinsey RTS US's aggregate liability shall be no more than the amount of its fees actually received under the Engagement Letter.

Disclosure Regarding Disinterestedness of McKinsey RTS US

30. McKinsey RTS US and its consulting affiliates have a long-standing policy of serving competing companies and do so in a manner that protects the confidentiality of each client's information. Because of its practice of serving clients with overlapping or competing interests, these consulting affiliates do not have in place any centralized conflicts identification process, and instead have a global database of clients and engagements performed for those clients, which is kept principally for record keeping purposes and does not contain detailed descriptions of the client support.

31. In anticipation of its proposed retention, on October 16, 2018 McKinsey RTS US received a list of potential parties in interest provided by the Debtors directly or through their other professional advisors (the "October 16, 2018 List") and, but for certain exceptions described below, reviewed the parties on that list for connections (the "Potential Parties in Interest"). The Potential Parties in Interest reviewed by McKinsey RTS US are reproduced as Schedule 1. After Debtors' counsel, Kirkland & Ellis, LLP ("K&E") filed its Declaration, McKinsey RTS US learned that K&E had generated a new list of potential parties in interest (reproduced here as "**Schedule 2**"), which included approximately 230 entities not previously identified on the October 16, 2018 List. The searches described in this Declaration were conducted based on the list attached as **Schedule 1** which has been

organized so that the categories of Potential Parties in Interest track the categories used by K&E in **Schedule 2**. McKinsey RTS US has started the process of searching the additional entities included on **Schedule 2** that were not searched as part of the **Schedule 1** search and will submit a supplemental declaration prior to the hearing date to identify any connections to those additional entities.

32. To determine the existence of any client services provided to Potential Parties in Interest since October 1, 2016, McKinsey RTS US: searched the global client database, which covers clients of McKinsey RTS US and all affiliates that provide consulting services; reviewed billing records for members of the Service Team; and compiled and reviewed the list of all clients identified in McKinsey's financial records as clients of McKinsey RTS US.

33. To date and to the best of my knowledge McKinsey RTS US has searched its global client database for the names of all entities on the October 16, 2018 List provided to McKinsey RTS US on October 16, 2018 with the following exceptions. Consistent with the search conducted by K&E relating to its retention, McKinsey RTS US did not search employees set forth on the October 16, 2018 List, or twenty-four (24) "Intercompany" entities that were determined by K&E to be inapplicable to these chapter 11 cases. McKinsey RTS US also searched entities in the category called Vendors in the October 16, 2018 List to the extent the entity spend was \$500,000 or more from January 1, 2017 through August 14, 2018.⁸

⁸ Unlike K&E, McKinsey RTS US did not search approximately 150 Vendors with a spend of as low as \$1,000 during this time period, and intends to do so and provide any applicable search results in a supplement to this Declaration.

34. In anticipation of its proposed retention, McKinsey RTS US also surveyed by email: (a) members of the Service Team to determine the existence of any client services provided by members of the Service Team to the Potential Parties in Interest on **Schedule 1** and to identify any former employers or relationships, that members of the Service Team had or have with individuals or officers or directors at companies listed as Potential Parties in Interest on **Schedule 1**, since October 1, 2016, 2018, (b) members of the Service Team and partners at McKinsey RTS US and its affiliates globally that provide consulting services to determine the existence of client services provided since October 1, 2016 to any client that focused on a direct commercial relationship or transaction with the Debtors, (c) partners identified through its search of the global client database as bearing primary responsibility for services provided to Potential Parties in Interest listed on **Schedule 1** since October 1, 2016 to determine whether that service focused on a direct commercial relationship or transaction with the Debtors, and (d) all employees of McKinsey RTS US and its affiliates globally that provide consulting services to determine any personal or family relationships with, or employment by, the Debtors, the U.S. Trustee for Region 7, attorneys and employees at the Office of the U.S. Trustee for Region 7, and the bankruptcy judges in the Southern District of Texas, as well as any equity ownership in the Debtors.

35. Based upon responses to the above inquiries, McKinsey RTS US included disclosures in this Declaration to the extent that (i) any member of the Service Team, since October 1, 2016, has provided consulting services to any of the Potential Parties in Interest on **Schedule 1**, or since October 1, 2016 was employed by or had relationships with individuals or officers or directors at companies listed as Potential Parties in Interest on **Schedule 1**, other than transient, incidental relationships; (ii) any member of the Service

Team or a partner at McKinsey RTS US or one of its consulting affiliates, since October 1, 2016 has provided services to any client focused on a direct commercial relationship or transaction with the Debtors; and (iii) any employee of McKinsey RTS US or its consulting affiliates, or any of their family members, since October 1, 2016, has had a personal relationship with or has been employed by the Debtors, the U.S. Trustee for Region 7, attorneys and employees at the Office of the U.S. Trustee for Region 7, or the bankruptcy judges in the Southern District of Texas, other than in the case of a transient, incidental relationship, or held equity ownership in the Debtors. In respect of (i) above, to the best of my knowledge, all consulting services provided by the Service Team to Potential Parties in Interest on **Schedule 1**, and former employers or relationships with individuals or directors and officers of companies (other than transient, incidental relationships) on the list of Potential Parties in Interest included in **Schedule 1** are disclosed in paragraphs 47 through 71 below. In respect of (ii) above, to the best of my knowledge, no member of the Service Team or partner at McKinsey RTS US or one of its consulting affiliates since October 1, 2016 has provided services to any client that focused on a direct commercial relationship or transaction with the Debtors. In respect of (iii) above, to the best of my knowledge, no employee of McKinsey RTS US or its consulting affiliates, or any of their family members, since October 1, 2016, has had a personal relationship (other than a transient, incidental one) with or has been employed by the Debtors, the U.S. Trustee for Region 7, attorneys and employees at the Office of the U.S. Trustee for Region 7, or the bankruptcy judges in the Southern District of Texas, or has held equity ownership in the Debtors.

36. McKinsey RTS US has an affiliate, MIO Partners, Inc. (“MIO Partners”), which is a wholly-owned indirect subsidiary of McKinsey and which is registered with the U.S. Securities and Exchange Commission as an investment adviser. MIO Partners does not provide consulting services. It manages assets for (i) pension plans sponsored by McKinsey (“Plans”) in which current and former McKinsey employees participate (“Participants”), and (ii) privately offered investment vehicles (“Funds”) in which McKinsey partners, former partners and their immediate family members (“Investors”) can invest. Certain McKinsey consulting affiliates, not including McKinsey RTS US, have invested funds with MIO solely for the purpose of satisfying obligations to guarantee benefits to Participants in defined-benefit pension plans.

37. By design, MIO Partners is operated separately and distinctly from McKinsey’s consulting services including for the purpose of ensuring McKinsey’s disinterested service to its consulting clients. The staff of MIO Partners is dedicated to MIO Partners. No staff member of MIO Partners is engaged in the client service activities of McKinsey or is an employee of any McKinsey affiliate that provides consulting services to clients. Subject to paragraph 38 below regarding Board members, Participants and Investors have no control over the investments made by the Plans or the Funds. They have no ability to direct purchases or sales of any asset in the Plans or the Funds.

38. While members of the Board of Directors of MIO Partners have oversight responsibilities with respect to the Plans and the Funds, no member of the Service Team serves on that Board. Further, the Board of MIO Partners has delegated responsibility for making investment decisions on behalf of the Plans and the Funds to the professional staff of MIO Partners. These professional staff are principally responsible for engaging and

supervising third-party managers who make investment decisions based on their own discretion. MIO Partners' staff also make investment decisions on behalf of the Plans and the Funds in investment vehicles operated by MIO Partners.

39. Pursuant to McKinsey data protection protocols, client information obtained in the course of serving clients is maintained by McKinsey on servers which employees of MIO Partners lack the credentials to access. The investment records of MIO Partners are stored on servers maintained by MIO Partners which employees of McKinsey affiliates who provide consulting services lack the credentials to access.

40. Because of the separateness of MIO Partners from McKinsey RTS US and its consulting affiliates, McKinsey RTS US has not asked MIO Partners to search for connections to the Potential Parties in Interest.

41. As a result of an independent search performed in April 2018 by McKinsey RTS US relating to the publication of an article dated April 27, 2018 in the *Wall Street Journal*, and allegations set forth in a motion filed in *In re Alpha Natural Resources, Inc.*, Case No. 15-33896-KRH (Bankr. E.D. Va.) and a pleading filed in *Alix v. McKinsey & Co., Inc.*, Case No. 18-04141 (JMF) (S.D.N.Y.), McKinsey RTS US learned that MIO Partners had an investment manager relationship with Whitebox Advisors, Inc. ("Whitebox"). McKinsey RTS US is unaware of whether MIO Partners's connection to Whitebox is ongoing and is also unaware of which Whitebox funds have connections to the Debtors. Accordingly, McKinsey RTS US is unaware whether any funds invested by MIO Partners are placed with any Whitebox funds with connections to the Debtors.

42. Based on the searches described above, to the best of my knowledge, after reasonable inquiry, except as set forth herein, including McKinsey RTS US's prepetition

work for the Debtors, McKinsey RTS US (a) does not have any connection with the Debtors or their affiliates, their creditors, or any other Potential Parties in Interest in these cases, (b) is a “disinterested person,” as that term is defined in section 101(14) of the Bankruptcy Code, (c) does not hold or represent any interest adverse to the Debtors’ estates or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors, (d) is not and has not been a creditor, an equity security holder, or an insider of the Debtors, and (e) is not and has not been, since October 1, 2016, a director, officer, or employee of the Debtors.

43. Mar-Bow Value Partners, LLC (“Mar-Bow”) alleges that it is a creditor of the Debtors. McKinsey RTS is currently involved in litigation against Mar-Bow. Specifically, Mar-Bow is currently seeking to reopen *In re Alpha Natural Resources, Inc.*, Case No. 15-33896-KRH (Bankr. E.D. Va.), formerly pending before the United States Bankruptcy Court for the Eastern District of Virginia, and to conduct discovery in aid of a motion for relief from judgments on the basis of fraud on the court purportedly committed by McKinsey RTS US. Mar-Bow’s motions are fully briefed and a scheduling conference is scheduled before the court on December 5, 2018.

44. McKinsey also owns a proprietary program management tool used by McKinsey clients, including clients of McKinsey RTS US and its consulting affiliates. The tool enables the client service team and the client to define initiatives and track progress. The tool is created by uploading and processing information obtained from clients; however, confidential information is segregated by client and maintained strictly confidentially. Access to confidential client information is provided, on a “need to know” basis, to members of the team of McKinsey employees and agents who are dedicated to

supporting the program management tool and are bound to maintain the confidentiality of client information.

45. McKinsey owns a proprietary knowledge benchmarking tool which incorporates confidential operational data and information of clients in the mining industry who elect to participate in the benchmarking model (“Benchmarking Confidential Information”). The benchmarking tool is maintained by a team of McKinsey professionals (the “Benchmarking Tool Team”) who provide it to McKinsey RTS US and its affiliates to use in serving clients. The benchmarking tool is used to enable participants to compare their own data with the aggregated, disguised data of other participants in the benchmark. Benchmarking Confidential Information is maintained strictly confidential and in a manner that does not allow participants to be identified. It is disclosed only to members and agents of the Benchmarking Tool Team on a “need to know” basis.

46. Based upon the research described above, McKinsey RTS US has ascertained that since October 1, 2016 the Service Team has served, either through McKinsey RTS US or one of its consulting affiliates, the following Potential Parties in Interest, but unless indicated otherwise, on matters unrelated to the Debtors and their chapter 11 cases. More specifically, to the best of my knowledge and belief:

47. Pursuant to an agreement dated as of March 26, 2018, McKinsey RTS US was retained by Paul, Weiss, Rifkind, Wharton & Garrison LLP, in its capacity as counsel to those certain unaffiliated holders of the 12% Senior Secured Notes due 2021 issued by Tru Taj LLC and TRU Taj Finance, Inc., and guaranteed by Toys “R” Us, Inc. and certain other parties (each a “Member” and collectively, the “Ad Hoc Group”) to provide services unrelated to the Debtors, the Debtors’ chapter 11 cases, or the claims of any Members of

the Ad Hoc Group against the Debtors. The following Members of the Ad Hoc Group, or their affiliates, are included in the list of Potential Parties in Interest on **Schedule 1**: Barclays Bank PLC, Barclays PLC, Bluemountain CLO Ltd, Bluemountain CLO 2012-2 Ltd, Bluemountain CLO 2013-1 Ltd, Bluemountain CLO 2013-4, Bluemountain CLO 2014-1 Ltd, Bluemountain CLO 2014-3 Ltd, Bluemountain CLO 2014-4, Ltd, Bluemountain CLO 2015-1, Bluemountain CLO 2015-2 Ltd, Bluemountain CLO 2015-4 Ltd, Bluemountain CLO 2016-1 Ltd, Bluemountain CLO 2016-2 Ltd, Bluemountain CLO 2016-3 Ltd, Cerberus Business Finance, LLC, Stonehill Institutional Partners L.P., Stonehill Master Fund Ltd, Stonehill Capital Management Inc., Stonehill Capital Management LLC, York Credit Opportunities Fund L.P., and York Credit Opportunities Investments Master.

48. **Debtor Affiliates.** As the Engagement Team is serving the Debtors, members of the Service Team have a connection to affiliates of the Debtors included in this and other categories on the list of Potential Parties in Interest.

49. **Directors & Officers.** To the best of my knowledge, no member of the Service Team is related to or has a relationship (outside of service to the Debtors) with any of the individuals identified in this category.

50. **5% or More Shareholders.** Members of the Service Team, since October 1, 2016 have served, either through McKinsey RTS US or an affiliate thereof, the following 5% or More Shareholders: American International Group, American International Group Inc.; Bank of America Corp.; BNP Paribas, BNP Paribas Arbitrage SA; JP Morgan Asset Management, Japan JPMorgan Chase & Co.; State Street Corp.; and one (1) Confidential Client. Members of the Service Team were previously employed, since October 1, 2016,

by the following 5% or More Shareholders on matters unrelated to the Debtors, the Debtors' chapter 11 cases, or such 5% or more Shareholders' claims against the Debtors: JP Morgan Asset Management, Japan JPMorgan Chase & Co.

51. **Bank-Lender-Administrative Agents.** Members of the Service Team, since October 1, 2016 have served, either through McKinsey RTS US or an affiliate thereof, the following Bank-Lender-Administrative Agents or entities that are affiliates of such Bank-Lender-Administrative Agents on matters unrelated to the Debtors, the Debtors' chapter 11 cases, or such Bank-Lender-Administrative Agents' claims against the Debtors: Oaktree Capital Management Inc., Oaktree Opportunities Fund X Holding, Oaktree Value Opportunities Fund, Oaktree Value Opportunities Fund Holdings LP; State Street Corp.; and US Bank NA.

52. **Bankruptcy Judges.** To the best of my knowledge, no member of the Service Team, since October 1, 2016 has served or been employed by any of the Bankruptcy Judges included on the list of Potential Parties in Interest.

53. **Bankruptcy Professionals.** Members of the Service Team were previously employed, since October 1, 2016, by the following Bankruptcy Professionals on matters unrelated to the Debtors and the Debtors' chapter 11 cases: Alvarez & Marsal North America LLC; Ernst & Young LLP; and FTI Consulting Inc.

54. **Bondholders-Indentured Trustee.** To the best of my knowledge, no member of the Service Team, since October 1, 2016 has served or been employed by any of the Bondholders-Indentured Trustees or entities or individuals that are affiliates of such Bondholders-Indentured Trustees.

55. **Contract Counterparties.** Members of the Service Team, since October 1, 2016 have served, either through McKinsey RTS US or an affiliate thereof, the following Contract Counterparties or entities or individuals that are affiliates of such Contract Counterparties on matters unrelated to the Debtors, the Debtors' chapter 11 cases, or such Contract Counterparties' claims against the Debtors: Bank of America National Trust & Savings Association, Bank of New England, Bank of New England NA; Vistra BV; BHP Billiton, BHP Billiton Ltd., BHP Billiton New Mexico Coal Co., BHP Mine Management Co., BHP Minerals International Inc., BHP Navajo Coal Co.; Alight; BP Canada Energy Group; Caterpillar, Caterpillar Financial, Caterpillar Financial Services, Caterpillar Financial Service Ltd., Caterpillar Financial Services Corp., Caterpillar Financial Services Leasing ULC, Caterpillar Financial Services Ltd., Caterpillar Inc., Mining Financial Services; Duke Energy Kentucky Inc.; HP Channel Services Network; Cyprus Creek Land Co., Cyprus Creek Land Resources, Cyprus Creek Land Resources LLC, Peabody Coal Co. LLC, Peabody Development Co. LLC; Shell Mining Co.; TransAlta Centralia Generation LLC, TransAlta Cogeneration LP, TransAlta Generation Partnership, TransAlta Utilities Corp., Transalta Corp.; Grainger Industrial Supply, Grainger Industrial Supply India Ltd., WW Grainger Inc.; Northern States Power Co., Xcel Energy Services Inc.; Xerox Corp.; Chase Manhattan Bank NA; and three (3) Confidential Clients. A member of the Service Team, since October 1, 2016 has served, either through McKinsey RTS US or an affiliate thereof a Crown corporation which is controlled by the following Contract Counterparty or one of its related instrumentalities on matters unrelated to the Debtors or the Debtors' chapter 11 cases: Alberta, Province of (Canada), Minister of Finance. Members of the Service Team, since October 1, 2016 have served, either through

McKinsey RTS US or an affiliate thereof, GenOn Energy, Inc., a wholly owned subsidiary of the following Contract Counterparties or an affiliate of such Contract Counterparties on matters unrelated to the Debtors, the Debtors' chapter 11 cases, or such Contract Counterparties' claims against the Debtors: NRG Energy, Inc., NRG Texas Power LLC, and NRG Texas Power LLC as Beneficiary. Members of the Service Team were previously employed, since October 1, 2016, by the following Contract Counterparties on matters unrelated to the Debtors and the Debtors' chapter 11 cases: Chase Manhattan Bank NA; FTI Consulting Inc.; Enbridge Pipelines (East Texas) LP; Portland General Electric Co., General Electric Capital Corp.; United States Government; and Alvarez & Marsal North America LLC. A member of the Service Team was previously employed, since October 1, 2016, by the following Contract Counterparty on matters unrelated to the Debtors and the Debtors' chapter 11 cases and continues to maintain relationships with certain officers at such Contract Counterparty: Peabody Energy Corporation.

56. **Customers.** A member of the Service Team was previously employed, since October 1, 2016, by the following Customer on matters unrelated to the Debtors and the Debtors' chapter 11 cases: Portland General Electric Company.

57. **Governmental/Regulatory Agencies.** From time to time, members of the Service Team serve on engagements for departments and agencies of the US Federal government and various state governments as well as instrumentalities or entities under the control of the Canadian government and various provincial governments. To the best of my knowledge and except as set forth in paragraph 55 above, no member of the Service Team since October 1, 2016 has served or been employed by any of the U.S. or Canadian

federal, state or provincial departments, agencies, instrumentalities or controlled entities identified on the list of Potential Parties in Interest.

58. **HR Benefits.** Members of the Service Team, since October 1, 2016 have served, either through McKinsey RTS US or an affiliate thereof, the following entities included in HR Benefits on matters unrelated to the Debtors, the Debtors' chapter 11 cases, or such HR Benefits entities' claims against the Debtors: Automatic Data Processing Inc.; and one (1) Confidential Client.

59. **Insurance.** Members of the Service Team, since October 1, 2016 have served, either through McKinsey RTS US or an affiliate thereof, the following Insurance entities or entities or individuals that are affiliates of such Insurance entities on matters unrelated to the Debtors, the Debtors' chapter 11 cases, or such Insurance entities' claims against the Debtors: AIG Insurance Co. of Canada, and National Union Fire Insurance Company of Pittsburgh.

60. **Landlords.** To the best of my knowledge, no member of the Service Team, since October 1, 2016 has served or been employed by any of the Landlords or entities or individuals that are affiliates of such Landlords.

61. **Litigation.** To the best of my knowledge, no member of the Service Team, since October 1, 2016 has served or been employed by any of the Litigation parties or entities or individuals that are affiliates of such Litigation parties.

62. **Ordinary Course Professionals.** To the best of my knowledge, no member of the Service Team, since October 1, 2016 has served or been employed by any of the Ordinary Course Professionals included on the list of Potential Parties in Interest.

63. **Other Significant Creditors.** To the best of my knowledge, no member of the Service Team, since October 1, 2016 has served or been employed by any of the Other Significant Creditors or entities or individuals that are affiliates of such Other Significant Creditors.

64. **Significant Competitors.** Members of the Service Team, since October 1, 2016 have served, either through McKinsey RTS US or an affiliate thereof, the following Significant Competitors or entities or individuals that are affiliates of such Significant Competitors on matters unrelated to the Debtors, the Debtors' chapter 11 cases, or such Significant Competitors' claims against the Debtors: Peabody Energy Corp. A member of the Service Team was previously employed by the following Significant Competitor and continues to maintain relationships with certain officers at such Significant Competitor: Peabody Energy Corporation.⁹

65. **Sureties.** To the best of my knowledge, no member of the Service Team, since October 1, 2016 has served or been employed by any of the Sureties or entities or individuals that are affiliates of such Sureties.

66. **Taxing Authorities.** To the best of my knowledge, no member of the Service Team, since October 1, 2016 has served or been employed by any of the Taxing Authorities or entities that are affiliates of such Taxing Authorities.

67. **Top 50 Creditors.** To the best of my knowledge, no member of the Service Team, since October 1, 2016 has served or been employed by any of the Top 50 Creditors or entities that are affiliates of such Top 50 Creditors.

⁹ Peabody Energy Corporation or its affiliates appear in the category Contract Counterparties on the list of Potential Parties in Interest.

68. **U.S. Trustee Office.** To the best of my knowledge, no member of the Service Team, since October 1, 2016 has served or been employed by the Office of the U.S. Trustee Office in the Southern District of Texas.

69. **Unions.** To the best of my knowledge, no member of the Service Team, since October 1, 2016 has served or been employed by any of the Unions or entities or individuals that are affiliates of such Unions.

70. **Utilities.** Members of the Service Team, since October 1, 2016 have served, either through McKinsey RTS US or an affiliate thereof, the following Utilities or entities or individuals that are affiliates of such Utilities on matters unrelated to the Debtors, the Debtors' chapter 11 cases, or such Utilities' claims against the Debtors: Dish Network Corp.; Columbia Gas, and Columbia Gas of Ohio Inc. Members of the Service Team, since October 1, 2016 have served, either through McKinsey RTS US or an affiliate thereof, GenOn Energy, Inc., a wholly owned subsidiary of the following Utilities or an affiliate of such Utilities on matters unrelated to the Debtors, the Debtors' chapter 11 cases, or such Utilities' claims against the Debtors: NRG Energy, Inc., NRG Texas Power LLC, and NRG Texas Power LLC as Beneficiary.

71. **Vendors.** Members of the Service Team, since October 1, 2016 have served, either through McKinsey RTS US or an affiliate thereof, the following Vendors or entities or individuals that are affiliates of such Vendors on matters unrelated to the Debtors, the Debtors' chapter 11 cases, or such Vendors' claims against the Debtors: ADP, ADP, Inc; BHP Billiton New Mexico Coal Inc.; BP Energy Co.; Cat Financial Services Corp., Cat Rental Store, Caterpillar Finance Services, Caterpillar Financial Services, Caterpillar Financial Services Corp; Orica Canada Inc.; U.S. Bank; Acklands – Grainger

Inc., Grainger Inc.; and one (1) Confidential Client. Members of the Service Team were previously employed, since October 1, 2016, by the following Vendors on matters unrelated to the Debtors and the Debtors' chapter 11 cases: General Electric Canada Inc.; Ernst & Young.

72. In addition, McKinsey RTS US and its affiliates serve clients across a broad range of industries, functions, and geographies, and within industries, serve competitors and do so in a manner that protects the confidentiality of each client's information (including the confidentiality of the engagement itself). Thus, certain affiliates of McKinsey RTS US may have in the past provided services for, may presently be providing services for, and may in the future provide services for entities that are determined to be creditors, lenders, shareholders, insurers, customers, competitors, vendors, or contract counterparties in each case of the Debtors or otherwise Potential Parties in Interest; however, to the best of my knowledge, such services are unrelated to the Debtors and these chapter 11 cases unless explicitly stated otherwise herein, and do not focus on a direct commercial relationship or transaction with the Debtors. If any work for other clients of affiliates of McKinsey RTS US focused on a direct commercial relationship or transaction with the Debtors, it is explicitly stated in this Declaration. Further, if McKinsey RTS US becomes aware of any work for other clients of affiliates of McKinsey RTS US that focuses on a direct commercial relationship or transaction with the Debtors after the date of this Declaration, it will update the Court in a supplement to this Declaration.

73. McKinsey RTS US and its affiliates do, however, from time to time, provide overall strategic analysis and advice to companies that operate in the wholesale power generation and North American coal mining sectors in which the Debtors operate, which

analysis and advice could include review and comment on publicly available information and strategic considerations with respect to the Debtors, as well as other companies. McKinsey RTS US and affiliates' service to other companies in the industry in which the Debtors operate may focus on the macro landscape of the industry but should have no direct effect on the Debtors given the nature of the market. If any work for other clients of McKinsey RTS US or its affiliates focused a direct commercial relationship or transaction with the Debtors, it is explicitly stated in this Declaration. Further, if McKinsey RTS US becomes aware of any work for other clients that focuses on a direct commercial relationship or transaction with the Debtors after the date of this Declaration, it will update the Court in a supplement to this Declaration.

74. As noted, McKinsey RTS US and its affiliates have a long-standing policy of serving competing companies and do so in a manner that protects the confidentiality of each client's information. In fact, McKinsey RTS US's expertise which the Debtors desire to utilize for the purposes described herein derives from McKinsey RTS US's and its affiliates' broad-based service in many different aspects of the industry and business sector in which the Debtors operate.

75. Based upon the responses to the inquiries described in this Declaration, to the best of my knowledge, no members of the Service Team, McKinsey RTS US and its consulting affiliates are or have immediate family members that are related to or employed by (A) the Debtors, (B) the U.S. Trustee for Region 7, Hector Duran, Jr., employees at the Office of the U.S. Trustee, or (C) any judge or employee of the United States Bankruptcy Court for the Southern District of Texas. In addition, to the best of my knowledge, no

member of the Service Team, McKinsey RTS US, and its consulting affiliates or their family members hold equity securities of the Debtors.¹⁰

76. In addition, as part of its practice, McKinsey RTS US and its consulting affiliates provide support to clients on purchasing and supply management relating to direct and indirect materials and services, including in the wholesale power generation and global coal mining sectors. Generally, the services consist of fact-based analysis to understand the client's costs and who other potential vendors are, support in developing requests for proposal, and analysis of and advice relating to the responses from vendors. McKinsey RTS US and its affiliates do not directly contact or negotiate with vendors for their clients, except that McKinsey RTS US may negotiate as agreed with its clients in certain circumstances. While we do not believe that such support is adverse to the interests of the Debtors, out of an abundance of caution, McKinsey RTS US will independently evaluate the request of any member of the Service Team to provide purchasing and supply management support relating to the wholesale power generation and North American coal mining sectors to any company for whom any of the Debtors are either an incumbent provider or a potential vendor, prior to confirming such support. Further, if McKinsey RTS US becomes aware of any such work for other clients, by McKinsey RTS US or its affiliates that provide client services, that focuses on or is adverse to the interests of the

¹⁰ In reviewing its records and the relationships of its professionals, McKinsey RTS US did not seek information as to whether any member of McKinsey RTS US or its consulting affiliates or their family members: (a) indirectly own, through a public mutual fund, or MIO Partners Plan or Fund, or through partnerships in which certain employees have invested but as to which such professionals have no control over or knowledge of investment decisions, securities of the Debtors; or (b) have engaged in any ordinary course consumer transaction with any party in interest. If any such relationship does exist, it would not impact McKinsey RTS US's disinterestedness including for the reasons stated elsewhere in this Declaration, or otherwise give rise to a finding that McKinsey RTS US holds or represents an interest adverse to the Debtors' estates.

Debtors after the date of this Declaration, it will update the Court in a supplement to this Declaration.

77. To the best of my knowledge, JPMorgan Chase & Co. and American International Group each account for slightly more than one (1%) percent of McKinsey RTS US's gross annual revenue as of September 30, 2018. To the best of my knowledge, GenOn Energy, Inc., an affiliate of NRG Energy, Inc.,¹¹ accounts for approximately 6.97% of McKinsey RTS US's gross annual revenue as of September 30, 2018, and one Confidential Client¹² accounts for approximately 17.5% of McKinsey RTS US's gross annual revenues as of September 30, 2018.¹³ In each case, McKinsey RTS US's support to JPMorgan Chase & Co., American International Group, GenOn Energy, Inc. and one (1) Confidential Client is on matters unrelated to the Debtors and their chapter 11 cases.

78. Members of the Service Team served GenOn Energy, Inc. in its chapter 11 cases which were presided over by Judge Jones, but such members had no relationship with Judge Jones other than with respect to their professional services on behalf of GenOn.

79. McKinsey RTS US has adopted procedures to identify any proposed support by any McKinsey RTS US affiliate that provides client services and focuses on a direct commercial relationship or transaction with the Debtors, so that McKinsey RTS US may either make disclosure of such potential engagement to the Court or take other

¹¹ As part of the plan of reorganization for GenOn Energy, Inc., NRG's equity interest in GenOn Energy, Inc. will be eliminated as of the Effective Date, which is expected to be within the next thirty (30) days.

¹² This Confidential Client is included in the following categories on the list of Potential Parties in Interest in **Schedule 1: Contract Counterparties, Vendors.**

¹³ McKinsey RTS US is a small business within McKinsey and accordingly, clients that account for these percentages of McKinsey RTS US's gross annual revenues in a 12-month period do not account for a significant percent of McKinsey's gross annual revenues in the same period.

appropriate steps. If and when retained, McKinsey RTS US will again communicate to all partners at McKinsey RTS US and its affiliates directing them to notify the office of McKinsey's General Counsel of any such proposed client engagements. In addition, McKinsey RTS US will again communicate with all of its members directing them to notify the office of McKinsey's General Counsel of proposed client engagements involving Potential Parties in Interest.

80. Finally, as part of its diverse practice, McKinsey RTS US and its affiliates are involved in numerous matters and transactions involving many different professionals, including many of the professionals named as Potential Parties in Interest in these chapter 11 cases. Further, McKinsey RTS US and its affiliates may have in the past been represented by, may currently be represented by, and may in the future be represented by or work with attorneys, law firms, or financial advisors who are involved in these proceedings, including law firms and financial advisors representing the Debtors. Specifically, McKinsey RTS US and its affiliates have been represented, since October 1, 2016, by the following professionals (or affiliates thereof) named as Potential Parties in Interest on **Schedule 1** or have worked alongside them in other matters unrelated to the Debtors and these chapter 11 cases: Jones Day, Schulte Roth & Zabel, LLP, Bryan Cave LLP, Wilmer Cutler Pickering Hale and Dorr, Deloitte & Touche LLP, Ernst & Young LLP, Lazard Freres and Co. LLC, and Pricewaterhouse Coopers. Further, McKinsey RTS has worked alongside K&E in a prior chapter 11 case, and McKinsey RTS and one of its affiliates have retained K&E on matters unrelated to the Debtors and these chapter 11 cases. McKinsey RTS has retained Morrison & Forester LLP, who is serving as UCC counsel in these chapter 11 cases, and BRG Financial Services (Berkeley Research Group), financial

advisor to the UCC, in matters unrelated to the Debtors and these chapter 11 cases. McKinsey RTS US and its affiliates may in the past have served, may currently serve, and may in the future serve professionals in these cases on matters unrelated to these chapter 11 cases. In addition, as noted above, McKinsey RTS US and its affiliates in the past have worked with, or currently work with, many of the professionals named as Potential Parties in Interest on **Schedule 1**, and likely will continue in the future to work with professionals involved in these cases, on matters unrelated to these chapter 11 cases. Lastly, McKinsey RTS US and its affiliates may have in the past contracted with, may currently contract with, and may in the future contract with certain service providers listed as Potential Parties in Interest for necessary business services. Specifically, McKinsey RTS US and its affiliates have contracted with, since October 1, 2016, the following service providers (or affiliates thereof) named as Potential Parties in Interest or worked with them on other matters unrelated to the Debtors and these chapter 11 cases: Aon PLC and Iron Mountain. McKinsey RTS US does not have a specific agreement to refer or accept referrals from any professional in these chapter 11 cases. Further, McKinsey RTS US does not receive a significant portion of its referrals from any professional retained in these chapter 11 cases. To the best of my knowledge, none of these business relations constitute interests materially adverse to the Debtors herein on matters upon which the Service Team is to be employed, and none are in connection with these chapter 11 cases.

81. McKinsey RTS US has not shared or agreed to share any of its compensation from the Debtors with any other person, other than as permitted by section 504 of the Bankruptcy Code.

82. Based upon the foregoing, I believe that McKinsey RTS US does not hold an adverse interest to the Debtors' estates, and that McKinsey RTS US is a "disinterested person," as that term is defined in section 101(14) of the Bankruptcy Code.

83. McKinsey RTS US reserves the right to supplement this Declaration in the event it becomes aware of any relationship or other information that requires disclosure, pursuant to its ongoing internal conflict checking process. McKinsey RTS US understands it has the obligation pursuant to Bankruptcy Rule 2014 to further supplement its declarations in the event it becomes aware of any relationship or other information that requires disclosure.

[Remainder of page left intentionally blank]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: November 8, 2018
New York, New York

/s/ Mark W. Hojnacki
Mark W. Hojnacki
Practice Leader

SCHEDULE 1

The following lists contain the names of reviewed entities as described more fully in the *Declaration of Mark W. Hojnacki in Support of the Debtors' Application for the Entry of an Order Authorizing the Retention and Employment of McKinsey RTS US as Performance Improvement Advisor for the Debtors and Debtors in Possession, Effective Nunc Pro Tunc to the Petition Date* (the "Hojnacki Declaration").¹ Where the names of the entities reviewed are incomplete or ambiguous, the scope of the search was intentionally broad and inclusive, and McKinsey RTS US reviewed each entity in its records, as more fully described in the Hojnacki Declaration, matching the incomplete or ambiguous name.

| <u>Schedule</u> | <u>Category</u> |
|------------------------|-----------------------------------|
| 1(a) | Debtor Affiliates |
| 1(b) | Directors & Officers |
| 1(c) | 5% or More Shareholders |
| 1(d) | Bank-Lender-Administrative Agents |
| 1(e) | Bankruptcy Judges |
| 1(f) | Bankruptcy Professionals |
| 1(g) | Bondholders – Indentured Trustee |
| 1(h) | Contract Counterparties |
| 1(i) | Customers |
| 1(j) | Governmental/Regulatory Agencies |
| 1(k) | HR Benefits |
| 1(l) | Insurance |
| 1(m) | Landlords |
| 1(n) | Litigation |
| 1(o) | Ordinary Course Professionals |
| 1(p) | Other Significant Creditors |
| 1(q) | Significant Competitors |
| 1(r) | Sureties |
| 1(s) | Taxing Authorities |
| 1(t) | Top 50 Creditors |
| 1(u) | Unions |
| 1(v) | US Trustee Office |
| 1(w) | Utilities |
| 1(x) | Vendors |

¹ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Hojnacki Declaration.

SCHEDULE 1 (a)

Debtor Affiliates

| | |
|---|--------------------------------------|
| Absaloka Coal, LLC | Westmoreland Resources GP, LLC |
| Basin Resources, Inc. | Westmoreland Resources, Inc. |
| Buckingham Coal Company, LLC | Westmoreland Risk Management, Inc. |
| Dakota Westmoreland Corporation | Westmoreland San Juan Holdings, Inc. |
| Daron Coal Company, LLC | Westmoreland San Juan, LLC |
| Harrison Resources, LLC | Westmoreland Savage Corporation |
| Haystack Coal Company | |
| Oxford Conesville, LLC | |
| Oxford Mining Company - Kentucky, LLC | |
| Oxford Mining Company, LLC | |
| Prairie Mines & Royalty ULC | |
| San Juan Coal Company | |
| San Juan Transportation Company | |
| Texas Westmoreland Coal Company | |
| WCC Holding B.V. | |
| WCC Land Holding Company, Inc. | |
| WEI - Roanoke Valley, Inc. | |
| WRI Partners, Inc. | |
| Western Energy Company | |
| Westmoreland - Roanoke Valley, LP | |
| Westmoreland Canada Holdings Inc. | |
| Westmoreland Canada LLC | |
| Westmoreland Canadian Investments, LP | |
| Westmoreland Coal Company | |
| Westmoreland Coal Company Asset Corp | |
| Westmoreland Coal Sales Company, Inc. | |
| Westmoreland Energy Services New York, Inc. | |
| Westmoreland Energy Services, Inc. | |
| Westmoreland Energy, LLC | |
| Westmoreland Kemmerer Fee Coal Holdings, LLC | |
| Westmoreland Kemmerer, LLC | |
| Westmoreland Mining LLC | |
| Westmoreland North Carolina Power, LLC | |
| Westmoreland Partners | |
| Westmoreland Power, Inc. | |
| Westmoreland Prairie Resources Inc. | |
| Westmoreland Resource Partners, LP | |

SCHEDULE 1 (b)

Directors & Officers

Alessi, Keith E.
Bachynski, Terry
Clutterbuck, Robert T.
Flexon, Robert C.
Grafton, Jennifer S.
Hamilton, Gail E.
Honish, Gregory J.
Horton, Keith
Hutchinson, Michael G.
Klein, Laurentius Ireneus Winfridus
Klingaman, Richard M.
Kohn, Gary A.
Kost, Kurt D.
Mackus, Craig R.
Meyer, Michael J.
Packwood, Jan B.
Paprzycki, Kevin A.
Scharp, Robert C.
Stein, Jeffrey S.
Tinstman, Robert A.
Troup, Nathan M.
Tywoniuk, Gerald A.
Ungurean, Charles C.
Veenstra, Jason W.

SCHEDULE 1 (c)

5% or More Shareholders

| | |
|--|---|
| Alliance Bernstein | Micheletti, Joseph E. |
| Alliance Bernstein LP | Morgan Stanley |
| Allianz Global Investors of America LP | Morgan Stanley & Co. LLC |
| Allianz SE | Morgan Stanley Smith Barney LLC |
| Allianz of America | Nationwide Financial Services Inc. |
| American International Group | Nationwide Fund Advisors |
| American International Group Inc. | Pacific Investment Management Co. |
| BNP Paribas | Packwood, Jan B. |
| BNP Paribas Arbitrage SA | Paprzycki, Kevin A. |
| Bachynski, Terry J. | Parametric Portfolio Associates |
| Bank of America Corp. | Power Corp. of Canada |
| Bank of New York Mellon Corp. | Prelude Capital Management LLC |
| Barclays PLC | Principal Financial Group Inc. |
| BlackRock Inc. | Principal Management Corp. |
| Blackrock Advisors LLC | ProShare Advisors LLC |
| Blackrock Fund Advisors | ProShares Advisors LLC |
| Blackrock Institutional Trust | Prudential Financial Inc. |
| Blackrock Investment Management LLC | Prudential Insurance Co. of America |
| Boston Partners | Prudential Retirement Insurance & Annuity |
| Citigroup Inc. | RBC Capital Markets Arbitrage |
| Clarke, Ana M. | RBC Trust Co. Delaware Ltd. |
| Connecticut General Life Insurance Co. | Renaissance Technologies LLC |
| Deutsche Asset Management | RhumbLine Advisers |
| Deutsche Bank AG | Robeco USA LLC |
| Fidelity Investments | Royal Bank of Canada |
| Fidelity Management & Research | Russell Investment Management |
| Flexon, Robert C. | Russell Investments Canada Ltd. |
| Gendell, Jeffrey L. | Russell Investments Group Ltd. |
| Grafton, Jennifer S. | Russell Investments Ireland Ltd. |
| Hamilton, Gail E. | Rydex Investments |
| Hutchinson, Michael G. | SEI Investment Management Corp. |
| JP Morgan Asset Management | SEI Investments Co. |
| Japan JPMorgan Chase & Co. | SEI Investments Fund Management |
| Kohn, Gary A. | SG Americas Securities LLC |
| Lyxor | SSGA Funds Management Inc. |
| Lyxor International Asset Management | STRS Ohio |
| Mackus, Craig R. | Schadan, John A. |
| Mangrove Partners | Scharp, Robert C. |
| Mangrove Partners Master Fund Ltd. | Security Investors LLC |
| Manulife Financial Corp. | Sigma Planning Corp. |

Simplex Trading LLC
State Board of Administration of Florida
Retirement System
State Farm Investment Management Corp.
State Farm Mutual Auto Insurance
State Street Corp.
Stein, Jeffrey S.
Stone Ridge Asset Management LLC
Stonehill Capital Management Inc.
Stratos Wealth Partners Ltd.
SunAmerica Asset Management LLC
SunTrust Plan
T. Rowe Price Associates
T. Rowe Price Group Inc.
TFS Capital LLC
Teachers Advisors Inc.
Teachers Insurance & Annuity Association-
College Retirement Equities Fund
The Manulife Asset Management US LLC
Tinstman, Robert A.
Tower Research Capital LLC
Troup, Nathan M.
UBS
UBS Group AG
Veenstra, Jason W.
Voya Investment Management LLC
Voya Investments LLC
Wells Fargo & Co.
Wells Fargo Advisors LLC
Wells Fargo Bank NA
Wells Fargo Securities LLC
Westmoreland Coal Co.

SCHEDULE 1 (d)

Bank Lender Administrative Agents

| | |
|---|---|
| Adams Mill CLO Ltd. | Franklin Floating Rate Master |
| Allianz Global Investors of America LP | Franklin Investors Securities |
| Allianz SE | Franklin Resources |
| Argo Group International Holding | Franklin Resources Inc. |
| Aviva Group | Franklin Strategic Income Fund |
| Aviva Investors | Franklin Templeton Investments |
| Aviva plc | Franklin Templeton Investments Corp. |
| BMO Capital Markets Corp. | Franklin Templeton Series II Funds |
| Bank of Montreal | Franklin US Floating Rate Master |
| Bank of Tokyo-Mitsubishi UFJ Ltd. | Greenwich Street Advisors |
| Barclays Bank PLC | Greenwich Street Advisors LLC |
| Blackrock Capital Investment Corp. | IA Clarington Investments |
| BlueMountain CLO 2012-2 Ltd. | Ivy Apollo Multi Asset Income |
| BlueMountain CLO 2013-1 Ltd. | Ivy Apollo Strategic Income Fund |
| BlueMountain CLO 2013-4 | Ivy High Income Fund |
| BlueMountain CLO 2014-1 Ltd. | Ivy High Income Opportunities |
| BlueMountain CLO 2014-3 Ltd. | Ivy Investment Management |
| BlueMountain CLO 2014-4, Ltd. | Ivy Investment Management Co. |
| BlueMountain CLO 2015-1 | Ivy VIP High Income |
| BlueMountain CLO 2015-2 Ltd. | JH Lane Partners |
| BlueMountain CLO 2015-4 Ltd. | JH Lane Partners Master Fund LP |
| BlueMountain CLO 2016-1 Ltd. | Jackson Mill CLO Ltd. |
| BlueMountain CLO 2016-2 Ltd. | Kentucky, Commonwealth of, Retirement |
| BlueMountain CLO 2016-3 Ltd. | Systems |
| BlueMountain CLO Ltd. | Kentucky, Commonwealth of, Teachers' |
| Brinker Capital Inc. | Retirement System |
| CIFC Asset Management LLC | LM Asset Services LLC |
| CIFC Funding 2012-I Ltd. | Legg Mason |
| CIFC Funding Ltd. | Legg Mason Inc. |
| Canyon Capital CLO Ltd. | Legg Mason Partners Fund Advisor |
| Canyon Partners LLC | Legg Mason Partners Fund Advisor LLC |
| Canyon Value Realization, The | Lyxor |
| Chou America Management Inc. | Lyxor International Asset Management |
| Clarington Capital Management Inc. | MSD Credit Opportunity Master Fund LP |
| Cross Sound Distressed Opportunities | MSD Partners LP |
| Cross Sound Distressed Opportunities Fund | Mangrove Partners Master Fund Ltd., The |
| LP | Marathon CLO Ltd. |
| Cross Sound Management LLC | Marathon CLO V Ltd. |
| Danske Bank A/S | Marathon CLO VI Ltd. |
| Deutsche Bank Securities Inc. | Marathon CLO VII Ltd. |
| Deutsche Bank Securities USA LLC | Marathon CLO VIII Ltd. |
| Franklin Advisers Inc. | NM Capital Utility Corp. |
| Franklin Floating Lower Tier | NN Group NV |

Nationwide Fund Advisors
Northeast Investors Trust
Northeast Investors Trust Co.
Northwest Mutual Funds Inc.
OCP CLO 2012-2 Ltd.
OCP CLO 2013-4 Ltd.
OCP CLO 2014-5 Ltd.
OCP CLO 2014-6 Ltd.
OCP CLO 2014-7 Ltd.
OCP CLO 2015-10 Ltd.
OCP CLO 2015-8 Ltd.
OCP CLO 2015-9 Ltd.
OCP CLO 2016-11 Ltd.
OCP CLO Ltd.
OCP Senior Credit Fund
Oaktree Capital Management Inc.
Oaktree Opportunities Fund X Holding
Oaktree Value Opportunities Fund
Oaktree Value Opportunities Fund Holdings
LP
Onex Credit Partners LLC
Onex Debt Opportunity Fund Ltd.
Onex Senior Credit Fund LP
Onex Senior Credit II LP
PIMCO
PIMCO Bermuda Trust II
PIMCO Bermuda Trust II: Pimco Bermuda
Income Fund (M)
PIMCO Cayman Trust
PIMCO Corporate & Income Opportunity
PIMCO Corporate & Income Strategy
PIMCO Corporate & Income Strategy Fund
PIMCO Dynamic Credit And Mortgage
Income Fund
PIMCO Flexible Credit Income Fund
PIMCO Funds
PIMCO Funds Ireland PLC
PIMCO Funds: Global Investors Series PLC
Income Fund
PIMCO Funds: PIMCO Income Fund
PIMCO Funds: PIMCO Investment Grade
Corporate Bond Fund
PIMCO Funds: PIMCO Long-Term Credit
Fund
PIMCO Global Credit Opportunities
PIMCO Global Income Opportunities Fund
PIMCO Global Stocksplus & Income Fund

PIMCO High Income Fund
PIMCO Income Fund
PIMCO Income Strategy Fund
PIMCO Income Strategy Fund II
PIMCO Investment G
PIMCO Loan Interests & Credit
PIMCO Monthly Income Fund (Canada)
PIMCO Senior Floating
Pacific Investment Management Co.
Pacific Investment Management Co. LLC
Pacific Investment Management Co.,
Employees' Retire
PCM Fund Inc.
Privatebank & Trust Co.
QS Investors LLC
RiverPark Advisors LLC
Rogge Global Partners Ltd.
Rogge Global Partners plc
Sagitta Asset Management Ltd.
Salomon Brothers Asset Management
Salomon Brothers Asset Management Ltd.
Sentinel Advisors
Sentinel Advisors Co.
Sentinel Asset Management Inc.
Sentinel Multi Asset Income Fund
Shenkman Capital Management Inc.
Shenkman Floating Rate High Income
Sierra Income Corp.
Smith Barney Fund Management LLC
South Dakota, State of, Investment Council
State Street Corp.
Stonehill Capital Management LLC
Stonehill Institutional Partners LP
Stonehill Master Fund Ltd.
Teachers Insurance & Annuity Association-
College Retirement Equities Fund
Templeton Management Ltd.
Tennenbaum Capital Partners LLC
UBS
UBS AG
US Bank NA
University of Missouri
Waddell & Reed Financial Inc.
Waddell & Reed Investment Management
Waddell & Reed Investment Management
Co.
Washington Mill CLO

Washington Mill CLO Ltd.
Wellington Shields & Co. LLC
Western Asset Global High Income
Western Asset Management Co.
Western Asset Management Co. LLC
Western Asset Management Co. Ltd.
Western Asset Middle Market Debt
Western Asset Middle Market Income
Wolverine Asset Management LLC
Wolverine Flagship Fund Trading Ltd.
York Credit Opportunities Fund LP
York Credit Opportunities Investments
Master Fund LP
ZAIS CLO 1 Ltd.
ZAIS CLO 2 Ltd.
ZAIS CLO 3 Ltd.
ZAIS CLO 4 Ltd.
ZAIS CLO 5 Ltd.
ZAIS CLO 6 Ltd.
ZAIS Opportunity Master Fund Ltd.

SCHEDULE 1 (e)

Bankruptcy Judges

Bohm, Jeff
Bradley, David J.
Huennekens, Kevin R.
Isgur, Marvin
Jones, David
Norman, Jeffrey P.
Phillips, Keith L.
Rodriguez, Eduardo V.

SCHEDULE 1 (f)

Bankruptcy Professionals

Alessi, Keith E.
Alvarez & Marsal North America LLC
Beyer, Michael
Centerview Partners LLC
Deloitte & Touche LLP
Donlin Recano & Co. Inc.
Ernst & Young LLP
FTI Consulting Inc.
Fasken Martineau DuMoulin LLP
Houlihan Lokey Inc.
Kramer Levin Naftalis & Frankel
Lazard
McKinsey Recovery & Transformation Service US LLC
Schulte Roth & Zabel
Stein Advisors LLC

SCHEDULE 1 (g)

Bondholders Indentured Trustee

Lyxor Asset Management SA

Lyxor International Asset Management SA

SCHEDULE 1 (h)

Contract Counterparties

| | |
|--|---|
| 1090931 BC Ltd. | Alberta, Province of (Canada), Municipal |
| 1683740 Alberta Ltd. | Affairs |
| 1814100 Alberta ULC | Alight |
| 1836774 Ontario Ltd. | Allen & Imler Coal Sales |
| 290 LLC | Allen, Amanda K. |
| 3D Service LLC | Allen, Beth M. |
| 3D-P | Allen, Calvin A. |
| AEM Corp. | Allen, Christine M. |
| AEP Generation Resources Inc. | Allen, Diana |
| AEP Land Management Office | Allen, Diane |
| AIC Solutions Group Inc. | Allen, Fairy M. |
| AMAX Inc., The | Allen, Francis E. |
| AMC Billboard Co. Ltd. | Allen, Gerald J. |
| AON Risk Services Northeast Inc. | Allen, Gloria L. |
| AQYRE | Allen, James A. |
| AT&T Corp. | Allen, Jeannie Marie |
| ATCO Electric | Allen, Ken |
| ATCO Power (2002) Ltd. | Allen, Lori McDougal |
| ATCO Power Ltd. | Allen, Robert L. |
| AU Mines Inc. | Allen, Rosemary |
| Abbey Family Partnership | Allen, Stanley E. |
| Abbey, Alan | Alpha Natural Resources Inc. |
| Abbey, Alice | Alta Land & Cattle |
| Absaloka Mine | Altheir's Oil Inc. |
| Acclaim Ability Management Inc. | Altier Oil Inc. |
| Acme Inc. | Altius Minerals Corp. |
| Action Car & Truck Accessories | Altius Prairie Royalties Corp. |
| Adams, Robert | Alvarez & Marsal North America LLC |
| Addy, Carolyn | Amax Inc. |
| Adkins, Dora | AmeriBen/IEC Group |
| Advanced Protection Systems Inc. | American Electric Power Co. Inc. |
| Aikins MacAulay & Thorvaldson LLP | American Electric Power Co. Inc., Office of |
| Albert Power Ltd. | General Counsel |
| Alberta Power (2000) Ltd. | American Electric Power Service Corp. |
| Alberta Power (2001) Ltd. | American Express Travel Related Services |
| Alberta Power (2002) Ltd. | Co. Inc. |
| Alberta Power Ltd. | American Guarantee & Liability Insurance |
| Alberta, Province of (Canada), Minister of | Co. |
| Finance | Amsden, Charles W. |
| | Anadarko Land Corp. |

Anderson, Lynn C.
Anderson, Martha
Andrews Consulting Group Inc.
Andrews International
Anecia B. Wall & James R. Wall Revocable
Living Trust, The
Anisoft
Annie Nanny
Anthem Blue Cross & Blue Shield
Antolak, Linda
Antolak, Margaret
Antolak, Richard
Antolak, Stanley
Aon Consulting Inc.
Aon Hewitt Inc.
Apache Canada Ltd.
Archdiocesan Priests Relief Fund Inc.
Argonaut Insurance Co.
Arial Photography Services
Arizona Public Service Co.
Armells Creek Land & Cattle Co.
Armstrong Energy Inc.
Armstrong, E. Taylor
Arnold, Bonnie I.
Arnold, Dean A.
Arnold, Harold A.
Ashenhurst Ranch Inc.
Ashton, Anthony
Ashton, Karen
Asset Management Innovations Corp.
Aukland, Donna
AvePoint Inc.
Ayrshire Collieries Corp.
Azima DLI LLC
BF Oxford SPE LLC
BHP Billiton
BHP Billiton Ltd.
BHP Billiton New Mexico Coal Co.
BHP Mine Management Co.
BHP Minerals International Inc.
BHP Navajo Coal Co.
BJ's Refrigeration
BLC Development Co.

BMO Capital Markets Investment & Corp.
Banking
BMO Nesbitt Burns Inc.
BP Canada Energy Group
Babich, Nona McDougal
Badget , Russell, III
Baggs, Ernie
Baggs, Kathy
Baird, Marion McKinney
Baird, Marion McKinny
Baker, Joe
Baker, Anthony J.
Baker, Bertha L.
Bandy, Exie
Bandy, W. Edwin
Bank of America National Trust & Savings
Association
Bank of New England
Bank of New England NA
Bank of Oklahoma
BankDirect Capital Finance
Bannowsky, Mary Irene
Barbe, Donald
Barbe, Eric
Barbe, Larry
Barbe, Paula
Barbe, Sherry
Barbe, Terry
Barker, Mart D.
Barker, Marty D.
Barrick Gold Exploration Inc.
Barricklow, Larry
Barringer, John W.
Barringer, Lewis T., Jr.
Barron, Gina M.
Bartels, Diane
Bartels, Edward
Basin Electric Power Cooperative
Basinger, Naomi
Bates, John
Bates, Ruth
Bau, Ann
Bau, Peter
Baumgard, Joseph J.

Baumgard, Mildred
Baxter, Douglas E.
Baz, Arthur
Baz, Jane
Beacon Aviation Inc.
Beal, Gerald
Beal, Vera
Bear Valley Communications Inc.
Beatrice, Mark A.
Beaver Overhead Door Co.
Bedway Land & Minerals Co.
Beer, Diane
Beer, Joseph
Belmont Coal
Belmont Jefferson Beagle Club Inc., The
Belmont, County of (OH), Board of
Commissioners
Belmont, County of (OH), Port Authority
Benally, Alexander
Benally, Ambrose
Benally, Mae
Benally, Virgil
Benedict, Judy
Bengough No. 40, Rural Municipality of
(Saskatchewan)
Bensinger DuPont & Associates Inc.
Beowulf Energy LLC
Bergquist, Agnes
Bergquist, Gerald
Bergquist, Kris
Bergquist, Lyell
Bergquist, Michael
Berlin Mineral Co.
Berry, Dean A.
Bessie W. Worrell Living Trust
Betts, Corinne
Betts, Corinne A.
Betts, Richard
Betts, Richard G.
Beulah Mine
Bieber, Elizabeth A.
Bieber, Roger L.
Big Sky Coal Co.
Biggs, Laura

Biggs, Laura Lee
Bison Engineering Inc.
Bivin, Betty
Bivin, Ruth Ann Walters
Black Earth Humic LP
Black, Leonard E.
Blackhand Environmental LLC
Blackrock Kelso Capital Corp.
Blake Cassels & Graydon LLP
Blanchard, Catherine M.
Blanchard, Cindy
Blanchard, David. F.
Blanchard, Helen T.
Blanchard, Mary C.
Blanchard, Patricia
Blanchard, Stephen L.
Blanchard, Thomas E.
Blue Marble
Bluff Terminal Co.
Bobby Gene McGuyer Testamentary Trust
Boeckel, Allegra
Boeckel, LeRoy
Boeckman, Elizabeth Mayer
Boedecker, Brett
Boggess & Boggess Inc.
Boggess, James
Boggess, Janet
Boggess, Joseph
Boggess, Mollie
Boggess, Paul
Boich, Wayne
Boland, EP
Boland, Eward W.
Boland, Joan
Bonavista Energy Corp.
Bond Safeguard Insurance Co. Inc.
Bond, Mae W.
Booker, Marty D.
Booth Brothers Land & Livestock
Booth Land & Livestock Co.
Booth, Gary
Booth, Mark
Booth, Phyllis
Borgel, Gerald

Borgrink, Henry F.
Borgrink, Leah Sandra
Borgrink, Sherrian Marie
Bosler Family, The
Bosler, Elizabeht
Bosler, Elizabeth R.
Bosler, H. James
Bosler, James
Bowen, Earl R., Jr.
Bowers, Karen
Bowers, Karl
Bowers, Karla
Bowers, Nolan
Bowers, Shirley
Bowie Resource Partners LLC
Bowles, Donald E
Boyer, Barbara L.
Brackett, Jeff D.
Brackett, James C.
Brackett, Lori
Brake, Lonnie J.
Brandeis Machinery
Branham, Michael W.
Brant, Anna L.
Braun, Angeline
Brennan, Gwenolyn
Brewer, Cathy L.
Brewer, Deedra McDougal
Brewer, Jackie L.
Brewer, Joan
Brewer, Joan B.
Bricker & Eckler LLP
Bridgestone Mining Solutions
Brier Ridge Real Estate Inc.
Brimhall Family Trust
Brimhall, Agnes
Brimhall, Floyd D.
Brimhall, Gerald
Brimhall, Karen
Brimhall, Karl Ray
Brimhall, Mary E.
Brimhall, Troy W.
Brimhall, Wayne C.
Broadridge Corp. Issuer Solutions Inc.

Broadridge Corporate Issuer Solutions Inc.
Broadridge Investor Communication
Solutions Inc.
Brodie, Jan Marie
Brodie, Nell H.
Broken Hill Proprietary (USA) Inc.
Brokenshire, Wayne
Brooks, Irma
Brooks, Michael
Brown Cattle Co. Shareholders Coal Trust,
The
Brown Cattle Coal Co.
Brownstein Hyatt Farber Schreck LLP
Brown's Shoe Fit Co.
Bruner Land Co. Inc.
Brunton, Dorothy R.
Brunton, Trevison D.
Bryant, William W.
Buchanan, Amanda
Buckeye Industrial Mining Co.
Buckeye Management
Buckeye Management Enterprises
Buckeye Management Enterprises Inc.
Buckeye Power Inc.
Budzik, Margaret A.
Budzik, Ronald A.
Burch, Mary Jane
Burlington Northern Inc.
Burlington Northern Railroad Co.
Burlington Resources
Burlington Resources Oil & Gas Co. LP
Burns, David
Burns, Marie W.
Busath, Louise
C&E Coal Inc.
C&R Coal Co. Inc.
CCC Group Inc.
CDDDB Holdings LLC
CDG Engineers Inc.
CG Joyce Jr. Investments LP
CNX Center
CNX Gas Co. LLC
CSE Inc.
CSX Transportation Inc.

CTL Hosting Customers
Calibre Energy Inc.
Calumet Specialty Product Partners LP
Cameron, Kirsten
Cameron, Lucas
Cameron, Kirsten
Cameron, Lucas
Cameron, Lucas M.
Campbell, Beulah M.
Campbell, Cecil L.
Campbell, Charlene
Campbell, Cliff
Campbell, Joyce A.
Campbell, Ricky C.
Campbell, Steven P.
Campbell, Terri L.
Campbell, Terry
Campion Resources Ltd.
CanEra Energy Corp.
Canada, Government of, Revenue Agency
Canadian Pacific Railway
Cannon, Kenton
Cannon, Kenton C.
Cannon, Sharon
Cannon, Sharon J.
Canter, Ralph I.
Cantrell, Gelinda M.
Capitol Network LLC
Capstone Holding Co.
Capstone Holding Co. LLC
Carbon Development Partnership
Cardinal Trust LLC
Career Builder
Carnes, Dorothy
Carnes, James
Carnes, James E.
Carney, Homer T.
Carvat Coal Co.
Cascade Bottled Water & Coffee Service
Cassels Brock & Blackwell LLP
Catalyst Environmental Solutions
Catapult Systems LLC
Caterpillar

Caterpillar Financial Caterpillar Financial
Services
Caterpillar Financial Service Ltd.
Caterpillar Financial Services Corp.
Caterpillar Financial Services Leasing ULC
Caterpillar Financial Services Ltd.
Caterpillar Inc., Mining Financial Services
Cedar Creek Associates Inc.
Cenovich, Marilyn Gail Cunningham
Cenovus Energy Inc.
Centerview Partners LLC
Central States Coal Reserves of Kentucky
LLC
Century Wireless Services
Cerberus Business Finance LLC
Chambers Development of Ohio Inc.
Charlie C. Jameson Testamentary Trust
Charlton, Nora
Charolais Corp.
Charolais Mining Co. LLC
Charter Communications Operating LLC
Charters, William H.
Chase Manhattan Bank NA, The
Chesapeake Exploration LLC
Chevron Mining
Chevron Mining Inc.
Chevron USA Inc.
Chumney, Eugene
Chumney, Shirley
Cinquepalmi, Gannett
Cinquepalmi, Robert
Citicorp USA Inc.
Citizens National Bank of McConnelsville,
The
Clapper, Leslie
Clapper, Teresa
Clarence S. & Bobbie J. Pertl Living Trust
Clark McCall Land & Cattle LLLP
Clay, Township of (OH)
Clay, Township of (OH), Board of Trustees
Clearfield Bituminous Coal Co.
Clearly Communications
Clements, Grace A.
Clifton Larson Allen LLP

Cline Group LLC, The
Cline Sailer, Gladys I.
Cline, Donald V.
Cline, Maxine C.
Clites, Leona
Clorox Co. of Canada Ltd., The
Clorox Co., The
Clunk, Dennis R.
Coal Reserve Holding LLC
Coal Reserve Holding Ltd. Liability Co.
Coal Reserve Holding Ltd. Liability Co.
No.1
Coal Service Design, General Director
Coal Valley Mine (Alberta)
Coal Valley Resources Inc.
Cobb, Karen
Cobb, Matthew
Cognition LLP
Coleman, James
Coleman, Judith
Collins, Clifford W.
Collins, Donna
Collins, Paula A.
Collins, Perry
Collins, Rebecca
Collins, Stanley
Collins, Terry
Collins, Virginia D.
Collyer, Bertram W.
Collyer, Darlene
Collyer, Darlene M.
Collyer, James B., Jr.
Colonial American Casualty & Surety Co.
Colorado Life & Health Insurance
Protection Association
Colorado, State of
Colstrip Community Services Co.
Colstrip Electric Inc.
Colstrip Energy LP
Columbiana, County of (OH), Auditor
Columbus & Southern Ohio Electric Co.
Columbus Southern Power Co.
ComResource Inc.
Comcast Business Communications LLC

Comcast Cable Communications
Management LLC
Commonwealth Land Title Insurance Co.
Commonwealth Mining LLC
Communications Energy & Paperworkers
Union of Canada, Local 649
Company, Rhonda F.
Comstock, Bruce A.
Comstock-Abel, Beulah F.
Comtech (Communication Technologies)
Ltd.
Comtech (Telecom Solutions) Ltd.
Comtech Telecommunications Solutions
Ltd.
Conesville Coal Preparation Co.
Conoco Phillips Canada Resources Corp.
Conotton Land Co.
Conradson, Conrad G.
Conservation Fund, The
Consol Mining Co.
Consol Mining Co. LLC
Consol of Ohio LLC
Consolidated Land Co.
Consolidation Coal Co.
Consolidation Coal Co., The
Continental Heritage Insurance Co.
Coomer, Brenda
Coomer, Frank
Cooperrider, Beth M.
Cowgill, Karen
Cowgill, Steven
Cowgill, Steven E.
Coyote Partners
Coyote Partners SAS
Coyote Station
Craig, David
Craig, David L.
Craig, Holly M.
Craig, Stacy
Craig, Stacy L.
Cravat Coal Co.
Crescent Point Resources Partnership
Crew Energy Inc.
CridCo Water Treatment

Cripps Sears & Partners
Crittenden County Coal Inc.
Crooksville Coal Co. Inc.
Cross Borders Drilling
Crossman, David
Crossman, Vickie
Crossman, Vickie M.
Crosson, Betty
Crow Farms
Crow Tribe of Indians (MT), Executive
Branch
Crow Tribe of Indians (MT), Legal
Department
Crum, Marie L.
Crum, Ron
Crum, Ronald
Crum, Stephanie
Cryder, Bruce
Cryder, Bruce E.
Cundiff, Anna Loraine
Cundiff, Loraine McFadden
Curts, Mike
Cybereason Inc.
Cylance Professional Services
Cyprus Amax Royalty Co.
Cyprus Creek Land Co.
Cyprus Creek Land Resources
Cyprus Creek Land Resources LLC
Cyxtera Communications LLC
D&P Land Investments LLC
D&R Disposal
D. Lamont Palmer & Sandra Palmer Family
Trust
DLJ Consulting
Dakota Coal Co.
Damet Services Ltd.
Daron Coal Co.
Daron Coal Co. Inc.
Darryl L. James Consulting LLC
Darwin H. Mueller Trust No. 1
Data Systems International Inc.
Davidson, Pam
Davidson, Tommy
Davis Graham & Stubbs

Davis, Dorthy
Day, James
Day, Deborah
Day, Deborah S.
Day, James E.
Deal IQ Inc.
Deibel, Diane
Dentons Canada LLP
Denver Series of Lockton Cos. LLC
Derenburger, David E.
Derenburger, Edgar C.
Derenburger, Sandra
Des Marais, Elta V.
Des Marais, Michael M.
Deshazo Crane Co. LLC
Deutsche Bank
Deutsche Bank AG
Development Design & Construction LLC
Devon Canada Corp.
Dextraze, Gregory
Dextraze, Marjorie
Digneo, Edward M.
Digneo, Stella B.
Dillion, Rochelle
Dillion, Fredrick
Dillon, Frederick
Dillon, Rochelle
Diocese of Gallup (NM)
Dockins, William
Dockins, Brenda
Dodds Property
Dodds, Diana
Dodds, Gary
Dodds, Gerrie
Dodds, Harry
Dodds, John
Dodds, Susan
Donato, June
Donlin Recano & Co. Inc.
Dorchester Energy Inc.
Dorothy N. Pollock Trust
Doughty, Charles S., Jr.
Doughty, Leanna
Doughty, Leanna, Jr.

Douglas, Dean
Douglas, Jill
Douglass, Brenda
Douglass, Mark
Douglass, Normain
Douglass, Patricia
Dover, City of (DE)
Downcon Enterprises Ltd.
Drives & Control Services Inc.
Ducharme McMillen & Associates Inc.
Dudley, Marla McDougal
Dukart, Darcy
Duke Energy Kentucky Inc.
Dukelow Family Trust
Dukelow, Rose L.
Dukes, Bobby
Dukes, Jonnie
Dukes, Marjorie
Duncan, Brooke
Duncan, Thomas Bradley
Dunlap Creek Ranch Inc.
Dunlap, Ann
Dunlap, Anna L.
Dunlap, Jim T.
Dunlap, Joyce
Dunlap, Lewis A.
Dunsch, Daniel
Dunsch, Martha
Dupech Inc.
DynoConsult
E-Commodities Holdings Ltd.
ENBALA Power Networks Inc.
ENMAX Energy Corp.
EPN Field Services LLC
Eagle Creek Farm Properties
Eagle Creek Farm Properties Inc.
East Central Gas Co-Op Ltd.
East Kentucky Power Cooperative Inc.
East Ohio Properties LLC
East West Bank
Eastham, Frostie
Eastham, Frostie A.
Eastham, William
Ecosphere Environmental Services

Edmonson Fuels LLC
Edmonton Power
Edwards, James H.
Egypt Valley Stone Inc.
El Paso Natural Gas Co. LLC
Eldor-Wal Registrations 1987 Ltd.
Elkol-Sorensen Mine
Ellis, John
Ellis, Alice
Ellis, Cathi
Ellis, Fern V.
Ellis, Frank E.
Ellis, Frank E., Jr.
Ellis, Joe
Ellis, Joseph
Ellis, William J.
Ellison Family Trust
Elwood Staffing Services Inc.
Emeco Canada Ltd.
Enbridge Pipelines (East Texas) LP
Energy Laboratories Inc.
Enerwise Global Technologies Inc.
Engbrecht, Pearl
Enterprise FM Trust
Enterprise Fleet Management Canada Inc.
Enterprise Fleet Management Inc.
Enzsol Enterprises Inc.
Erickson Contract Surveying Inc.
Erm-West Inc.
Estate of Agnes D. Washington
Estate of Amelia Samet Kornfeld
Estate of Carrie F. Roundface
Estate of Charles C. Core
Estate of DeeJay Roundface
Estate of Dorothy Dimple Mitchell
Estate of Dorothy H. Evans, The
Estate of Elizabeth Smith Tribble
Estate of Gail Geibel
Estate of James H. Pollock
Estate of John T. Blazek
Estate of Johnnie B. Ruffeno
Estate of Joseph Sipe
Estate of Karen Estelle Dockins
Estate of Lena Marie Achgill

Estate of Luther F. Weaver
Estate of Mabel Slevin
Estate of Melinda Armstrong-Kirsch
Estate of Nell Dezelle Morrow
Estate of Ruth I. Core
Estate of Sipe
Estate of Victor Lee Pate
Estate of Virginia Harrah
Estate of Virginia Harris
Estate of Virginia S. Whitmer, The
Estate of Ylena Russell
Estevan Coal (1996) Corp.
Estevan Coal Corp.
Etzel, Norma
Eubanks, Jeff
Eubanks, Tom
Evelyn Power Craddock Family Irrevocable
Trust
Evergreen Mineral Co. Inc.
Everly, Doug
Everly, Norma
Evers, Ann
Evers, Michael
Experis US Inc.
F&D Holdings LLC
FMC Corp.
FTI Consulting Inc.
Fairchild, John
Fairchild, Lisa
Fairfield, John
Fairfield, Lisa
Fairmont Road South LLC
Fairview Land Co.
Farley Inc.
Farley, Burton
Farley, J. Burton
Farley's Inc.
Farm Credit Services of Mid-America
FLCA
Farmington Electric Utility System
Farmington, City of (NM), Electric Utility
System
Farnsworth, Ferrell
Farnsworth, Omer

Farstad Oil Inc.
Faye Keogh Revocable Trust
Federal Land Bank of Saint Paul, The
Feil, Judith G.
Felicca, Phillip S.
Fenner Dunlop Conveyor Systems &
Services Inc.
Fentch, Barbara
Fentch, Wilfred
Ferris Coal Co. Inc.
Ferris Lands LLC
Fetch, Barbara
Fetch, William
Fidelity & Deposit Co. of Maryland
Financial Reporting Advisors LLC
Finning
Finning (Canada)
Firestone, Daryl
First Bank NA
First Interstate Wealth Management
First Light Funding I Ltd.
First Presbyterian Church of Stephenville
Fisher, John
Fister, Joeseph
Fister, Joseph
Fister, Theresa
Fitch, Sharon Kay
Fiutem, Linda
Fiutem, Paul
Fluharty, Fred
Fluharty, Greg
Fluharty, Randall
Flushing, Township of (MI)
Flushing, Township of (OH)
Foley, Lillian A.
Foley, Oney L.
Foothills Manufactured Home Community
Foottit, Lynn Norsworthy
Fording Coal Ltd.
Forestburg Collieries (1984) Ltd., The
Forestburg Collieries Ltd.
FortisAlberta Inc.
Foundation Royalty Co.
Four Seasons Equipment Inc.

Four Star Oil & Gas Co.
Fouts, William Bruce
Foutz, Cindra
Foutz, Joel W.
Foutz, Martin Dirk
Foutz, Phil Blaine
Foutz, Sherry Ann
Fox, Robert
Frame, Goldie Harris
Frame, Raymond B.
Franklin Real Estate Co.
Frantz, Amy L.
Fregiato, Frank A.
Frink, Brady
Frink, Tina M.
Fruitland Land & Cattle Co.
Fugro EarthData Inc.
Fugro Horizons Inc.
Fulkerson, Goldie
Fulkerson, John
Fuller, Stacy
G4S Secure Solutions (USA) Inc.
G4S plc
GCF Oxford SPE LLC
GCM Services Inc.
GMHR
GNP LLC
GS Energy
GS Energy LLC
GTG Corp. Pty. Ltd.
Gadd, Cindy
Gallatin Scales
Galyen, Doug
Galyen, Jane
Gamut Capital Management LP
Garau, John A.
Gardner, Patricia H.
Garfield, Genie
Garfield, Russell
Garlikov & Associates Inc.
Garris, Randy
Gehris, Tanya
Geibel Family
Geibel Family Trust

Geibel Lumber Co.
Geibel Lumber Co. Inc.
Geibel, Gail
Geibel, John
Geibel, Jon
Geibel, Lydia
General Electric Capital Corp.
General Equipment & Supplies Inc.
Genesee & Wyoming Inc.
Genesee Coal Mine Joint Venture
George R. Smouse Estate
Giebel, John
Gilbert, Alice
Gilbert, Nelson
Gillen, Joe E.
Gillen, DeRon
Gillen, Ronald L.
Gilshannon, Joan M.
Gilshannon, Thomas B.
Glacier Park Co.
Gladd, Cindy E.
Gladdish, Kent
Glass, William R.
Glauser, Walter
Glen Cowan & Associates Real Property
Appraisals Ltd.
Glen Peterson Construction Ltd.
Glenn O. Hawbaker Inc.
Global Systems Integration Inc.
Godbersen, Greg
Golden Eagle Mine
Golen, John Van
Goodman, Janice
Goodman, Richard L.
Grable, Sue
Grable, William
Graham, Bryan H.
Graham, Carolyn
Graham, Clay
Graham, James
Graham, James F.
Grainger Industrial Supply
Grainger Industrial Supply India Ltd.
Grand Quadri Cattle Co.

| | |
|-----------------------------------|--|
| Gray, Sandra | Harrison Leasing Co. Inc. |
| Great Northern Properties LP | Harrison Resources LLC |
| Green, Susan K. | Harrison, County of (OH) |
| Green-Crawf Farm LLC | Harrison, Robert |
| Greenebaum Doll & McDonald PLLC | Hart Butte No. 11, Rural Municipality of (Saskatchewan) |
| Greenfly Networks Inc. | Hartley, Betty |
| Greenleaf Land & Livestock | Hartley, Brett |
| Greenwich Insurance Co. | Hartley, Earl |
| Greibel, Jon | Harverfield, Mary |
| Greibel, Lydia | Harvey, David A. |
| Grishkowsky, Martha | Harvey, Erica |
| Grishkowsky, Reinhart | Haukness, Leonard |
| Grissom, Danny | Haverfield, Beverley |
| Grissom, Peggy | Haverfield, Elizabeth O. |
| Groombridge, Cliff | Haverfield, Janet |
| Grubb, Gloria A. | Haverfield, Richard |
| Grubb, Richard E. | Haverfield, Thomas N. |
| Gulf Oil Corp. | Hayes, Joe P. |
| Gulfport Energy Corp. | Heath, Bill C. |
| Gustafson, Mike T. | Heath, Rose M. |
| HCR Holding LLC | Hedden, Ruth M. |
| HCR Holdings LLC | Hedge, Marlan R |
| HP Channel Services Network | Hedges, John J. |
| HYG Financial Services Inc. | Helmig, Shirley |
| Haaga, Matt | Henderson, Debbie |
| Haas, Martha | Henderson, Dorthy |
| Half, Robert | Henderson, Ralph |
| Halls, Beatrice G. | Henderson, William B. |
| Halls, Winston J. | Henley, R. Page, Jr. |
| Halsey, Edwin | Hepner, Vivian M. |
| Halsey, Thelma | Her Majesty the Queen |
| Hampton, Cynthia Kaye Kennedy | Her Majesty the Queen in Right of Saskatchewan |
| Hancock, C.R. | Herman, Carl A. |
| Hancock, CR | Herman, Charles I. |
| Handa, Patsy | Herman, Darell |
| Handa, William | Herman, Darell J. |
| Hanna Coal Co. | Herman, Marguerite F. |
| Harkins, Dwain | Herman, Margurite F. |
| Harkins, Paula | Herman, Sherry |
| Harris Oilfield Construction Ltd. | Herman, Wilfred A. |
| Harris, C. Fay | Hesketh, Keith E. |
| Harris, John E. | Hesketh, Keith |
| Harris, Joyce | |
| Harrison Leasing Co. | |

Hess Corp.
Hess Ohio Developments LLC
Heth, Author M.
Heth, Joyce
Heth, Karen A.
Heth, Rose M.
Heth, Ruth
Heth, William
Heth, William C.
Hetzler, Jennifer McDougal
Hewlett-Packard Financial Services Co.
Higginbotham, GP
Higginbotham, Glenn
Higginbotham, JL
Higginbotham, JL, Jr.
Higgins Drilling
High, Treva
Hill Crest Inc.
Hill, Margaret C.
Hilltop Haven Inc.
Hilstrom, Donald
Hines, Gerald D.
Hisrich, Thomas
Hisrich, Thomas H.
Hochstetler Family Retreat LLC, The
Hochstetler Family, The
Hochstetler, Abe J.
Hochstetler, Anna E.
Hollon, Shirley
Hollon, Thomas
Holmes Limestone Co.
Holmes Limestone Ltd.
Holmes Minerals Ltd.
Holmes Woodland Inc.
Holmes, Everett
Holmes, James
Holmes, Joan
Holt Co.
Home Equity Investments
Homles, Joan
Honeywell Building Solutions Inc.
Hook, James D.
Hook, James Dale
Hook, Sharon

Hoops, Jarrod
Hoops, Scott
Hopedale Mining LLC
Horizon Coal Corp.
Horn, Janet
Horn, Jerry
Horn, John Wesley
Horstman, Jerry
Houser, Doris
Houser, Howard
Houser, Raymond
Houser, William
Houston Lignite LP
Howdysshell, Mark J.
Hubbard, Karen
Huberta Coal Co. Inc.
Hudock, Larry W.
Huff, Donald F.
Huh, Gon
Huh, Kevin
Humphrey, Jennie
Humphrey, Roger
Hunt , Robert R.
Hunt, Brian
Hunt, Darryl
Hunt, Robert
Huntington Center Associates LLC
Huntington National Bank
Huntington National Bank, Trust
Department
Husky Oil Operations Ltd.
Hutchison, Lee M.
Hydrometrics Inc.
IBM Canada Ltd.
ICF Jones & Stokes Inc.
IEC Group Inc.
Iball Solutions Inc.
Iball Solutions Ltd.
Immersive Technologies Pty. Ltd.
Impact Fire Services LLC
Indemnity Insurance Co. of North America
Industrial Scientific Corp.
Indybuck Coal Co.
Info-Tech Research Group

InfoMine
Infront Webworks
Inman, Deborah
Inman, Joe
Insurance Co. of North America
IntelliGO Networks Inc.
Inter-Mountain Laboratories
Inter-Mountain Labs
Intermountain Research & Development Corp.
International Brotherhood of Electrical
International Union of Operating Engineers, Local 953
International Union of Operating Engineers, Local Union No. 400
International Union of Operating Engineers, Local Union No. 955
Interstate Power Co.
Ionno, John
Iron Mountain Canada Corp.
Iron Mountain Inc.
Iron Mountain Information Management LLC
JB&D Holdings Ltd.
JB7D Holdings Ltd.
JBLCo Services
JD Edwards Canada Ltd.
JEFFCO Resources Inc.
Jackie L. & Cathy L. Brewer UTD March 3, 2004
Jackson Kelly PLLC
Jahn, Lorne
James F. Graham Revocable Trust No. 1, Co-Trustees
James F. Graham Revocable Trust Number 1
James H. Pollock Trust
James L. Rogers Jr. Testamentary Trust
James Miller & John Ionno Partnership
James, Norman
Jameson, David
Jean Jones Trust
Jeff & Deb Mercer Family LLC
Jefferson, County of (OH)

Jeffrey H. Samet Non-Exempt Trust
Jennings, Jamie
Jennings, Steven
Jensen & Curtis Inc.
Jerry & Martha Webb Cook Ranch Partnership Ltd., The
Jerry & Travis Ann Webb Dorrough Ranch Partnership Ltd., The
Jicarilla Apache Indian Tribe
Joan Shepard Trust
John Mitchell Craddock Sr. Family Irrevocable Trust
John Mitchell Craddock Sr. Irrevocable Trust
John T. Boyd Co.
Johnson, Chad W.
Johnson, Edie McDougal Johnson, James
Johnson, Mark
Johnson, Rhonda Leigh
Johnson, Sue
Johnson, Thomas
Johnson, William R.
Johnston, James
Johnston, Jessie
Johnston, Leslie
Johnston, Walter
Jones, Ann E.
Jordan, Cecil L.
Jorgenson, Bernadette
Jorgenson, Ronald
Joy Mining Machinery
Jude, Bob
Jude, Mary
Julian Land & Livestock Co.
K&S Shugert Farms Family LP
K&S Shugert Farms LP
KO Mining Co. Inc.
KO Mining Inc.
KRJA Systems Inc.
KS Shugert Farms Family LP
Kalis Capital Corp.
Kasich, John
Kasler, Edward
Kasler, Jack

Kasler, Kathryn
Katie Shugert, Robert
Keen IM LLC
Keener, Carrol Z.
Keener, Carroll Z.
Keener, Linda K.
Keffer, George
Keffer, Marilyn
Keister, James
Keister, Mary
Keleher, Michael L.
Keller, Janice
Keller, Jeffery
Kelly Family Land Co.
Kennedy Minerals LLC
Kennedy, Shelley A.
Kentucky Power Cooperative Inc.
Kentucky, Commonwealth of, Department
of Military Affairs
Keogh, Brooks
Keogh, Faye
Keogh, Priscilla
Keogh, Proseilla A.
Keogh, Robert
Kesterson, Rick
Kesterson, Ronald
Kesterson, Seth
Kettler, Lynn
Kevin Cannon Surveying
Key-Rite Security Lock & Safe Inc.
KeyBanc Capital Markets Inc.
Kiesal, Lennard
Kiewit Mining Properties Inc.
Kilcher, Nancy
Kimball, Sarah Lousie
Kimble Resources
Kinetic Leasing Inc.
King, Flowel
King, Flowele
King, Frank S., III
King, Jeffrey J.
King, Jeffrey J., Jr.
King, Karen M.
King, Sharon
King, Thomas P.

King, Thomas P., Jr.
King, William
Kingsford Manufacturing Co.
Kinney, Debra
Kinsey, John R., Jr.
Kinsey, Joseph
Kinsey, Rebecca
Kirkpatrick, Rhetta J.
Kirtley, Billy Kirtley,
Kneeland, Les
Knife Coal Mining Co.
Knife River
Knife River Coal Co.
Knife River Coal Mining Co.
Knife River Corp.
Knife River Mining Corp.
Knight, Corinne
KnowBe4 Inc.
Koenraadt, Jan
Komatsu
Komatsu America Corp.
Komatsu Equipment
Komatsu Financial LP
Komatsu International (Canada) Inc.
Komatsu Mining Germany GmbH
Konieczny, Susan
Konieczny, Susan L.
Koogler, Clement
Koogler, Elisa
Kopka, Joanne
Kopka, Joanne Kay
Kramer Levin Naftalis & Frankel LLP
Kratenstein, Dandi
Krell, George Christopher
Krol, William F., Jr.
Kron, Marvin
Krulock Coal Co.
Krulock General Power of Appointment
Trust, The
Krulock, Daniel
Krulock, Daniel J.
Krulock, David
Krulock, David G.
Krulock, Florence

Kuttie, Anthony J.
Kyle LP
LCC Kentucky LLC
LPT Management Inc.
La Plata Feed & Livestock
LaFrentz, Rick
Lacombe, Gracie
Ladd Petroleum Co.
Lance Oil & Gas Co.
Landerman, Donald F.
Landerman, Karen L.
Landerman, Terry
Landrum, Jill L.
Lange, Debbie E.
Lapanja, Catherine
Lapanja, Edward
Lapanja, Edward L.
Lapanja, Mabel
Lawson Lundell LLP
Lawson, Amos L.
LeBlanc, Marlin
Lear, Donald
Lear, Herbert
Lear, Ileme
Lear, Judy
Leatherwood Farm Ltd.
Ledger, Judith
Ledger, Judith A.
Ledger, William
Ledger, William P.
Lee, Aaron
Lee, Donald
Lee, Ellen
Lee, Hutchison M.
Lee, Jill B.
Lee, Kay
Lee, Loren
Leeper Family Trust, The
Legacy Oil + Gas Inc.
Leibelt, Jonathan W.A.
Leighton, Charles
Leighton, Michele
Leon, County of (TX), Auditor
Leroy, Belinda

Leroy, Wayne
Lesser, David
Lesser, F. D.
Lesser, Matthew
Lester, Bill
Lester, Mabel W.
Lewis, Brian
Lewis, Liz
Lewis, William T.
Lexington Coal Co. LLC
Lhoist North America of Texas Ltd.
Liberty Life Assurance Co. of Boston
Liebelt, Johathan W.A.
Liebelt, Jonathan W.A.
Liebelt, Merilynn
Liggett Enterprises Ltd.
Lighthouse Resources Inc.
Lightstream Resources Partnership
Liles, Geral
Liles, Gerald
Liles, Judith
Linard, Robert
Linard, Robert, Jr.
Link Farms Ltd.
Linn Engineering Inc.
Lockon Cos. LLC
Lockton Financial Advisors LLC
Long, Darrell
Long, Karen
Long, Phyllis
Lopez, Gerard
Lopez, Irene
Lorch, Alice E.
Lorch, Howard G.
Lorch, Kenneth R.
Love, Fred
Love, Fred T.
Love, Mary
Love, Mary Jane
Lowe, James R.
Lowe, Sandra L.
Lucas, Beverly
Lucas, Carol Ann
Lucas, Carolyn Ann

Lucas, Donald
Lucas, Jo
Lucas, Joe
Lockett, Gene
Lockett, Wanda
Luscar Ltd.
Luscar Sterco (1977) Ltd.
Lusch, Vivian
Lusch, Donald
Lusch, Donald A.
Luther, Bonnie Harris
Luther, Joe
Luther, Joseph M.
Luther, Kandin J.
Lykins Oil Co.
Lynx Inc.
Lyons, Jack
M&C Transport Inc.
MLK Ltd. LLC
MP Mine Operations LLC
MRP
MUFG Union Bank NA
MacDowell, Mabel
MacDowell, R.E.
MacPherson Leslie Tyerman LLP
Macdonald, Janet
Mack, Stephen
Magnitude Software
Magnitude Software Inc.
Mahoney, Frances Stallings
Manalta Coal Ltd.
Mangis, Elinor E.
Mangis, Robert A.
Mangrove Partners
Mann, Jody
Mantei Farms Ltd.
Mantei, Terry
Manufacturers Life Insurance Co., The
Maptek Pty. Ltd.
Marathon Pipe Line LLC
Marie L. Crum Trust
Marion, Susan
Marion, Susan K.
Markell, James

Markell, Sue
Markwell, James
Markwell, Sue
Markwest Liberty Midstream & Resources
LLC
Marquette Exploration LLC
Marth Ann Rogers 1996 Revocable Trust
Martha Rogers Haas 1996 Revocable Trust
Martha Rogers Haas Revocable Trust
Martin Family Trust
Martin Marietta Inc.
Martin Marietta Magnesia Specialties LLC
Martin Marietta Materials Inc.
Martin, Ann Pedigo
Martin, Edward
Martin, Jean E.
Martin, Sally McDougal
Martin, Wanda L.
Martin, William C.
Martin, William Grier
Martinek, Robert
Marubeni Corp.
Mary B. Turner Revocable Trust
Mary Webb Lawrence Ranch Partnership
Ltd., The
Mason Dixon Energy LLC
Mason Farms Inc.
Mast, Nelson
Masterson, Nancy
Masterson, Rex
Matrix Acquisition Group LLC
Matusek, Arleen
Matusek, Jack
Mauersberger, Christine
Mauersberger, Christine M.
Mauersberger, George
Mauersberger, George A.
Mauersberger, John
Mauersberger, John S.
Mauersberger, Susan
Maurer, Winifred T.
Mayer, Fredrica H.
Mayes, Steven D.
Mayes, Teresa L.

McCabe, Leona G.
McCabe, Stanley
McCain, John
McCain, Kevin P.
McCauley, Clara
McCauley, George
McCauly, Clara
McCauly, George
McCay, Freda
McCay, Terry
McCoy, Mary Jo
McCulloch, Anna H.
McCulloch, Frank E.
McDermitt, Arthur C.
McDermitt, Melissa L.
McDonald, Adelia
McDonald, Bruce
McDonald, Donald
McDonald, Donna
McDonald, Douglas W.
McDonald, Gary
McDonald, Greg
McDonald, Joanna
McDonald, Keith
McDonald, Kevin
McDonald, Marilyn
McDonald, Mona
McDonald, Mya
McDonald, Roger
McDonald, Ron
McDonald, Sandra
McDonald, Suzie
McDonald, Virginia
McDonald, Virginia Avanel
McDougal Coffee, Rebecca
McEndree, Lucretia
McEndree, S.R.
McGee, David V.
McGillicky, Guy
McGuyer, Bobby Gene
McKee, Richard K.
McLaughlin, Darald G.
McLennan Ross LLP
McMenamin, Marguerite L.

McNally, Naomi
McNeish, Charlene
McNeish, Jeffrey
McNiven, Mike
McPherson, Florence
McPherson, Virgil
Mead Trust, Ethel Nadine
Mead, Nadine Ethel
Mead, Patricia Ida
Meadowlark Inc.
Meadows, Bobby L.
Meadows, Dova
Meadows, Laurel
Mel-Tina Ltd.
Mellon Bank NA
Merida Natural Resources LLC
Meridian Minerals Co.
Meridian OneCap Credit Corp.
Merrion Oil & Gas Corp.
Mexia Pest Control Services
Meyer, Charlotte H.
Michelin North America (Canada) Inc.
Midsouth Energy Inc.
Miliken, Nancy
Millar, James Clay
Millcreek Mining Group
Miller Engineers Inc.
Miller, Brenda K.
Miller, David A.
Miller, Ellen McDougal
Miller, James
Miller, Joan J.
Miller, Katherine
Miller, Leroy
Miller, Mattie
Miller, Nancy
Miller, Ronald M.
Miller, Russell E.
Miller, Sharon L. Winkler
Miller, Vickie R.
Mills, James
Mills, Linda
Mine Site Technologies Pty. Ltd.
MineWare Inc.

MineWare Pty. Ltd.
Ministry of Energy & Resources
Minor, Barbara Sue
Minor, Walter D.
Missouri Valley Properties Co.
Mitsubishi Corp. RtM Japan Ltd.
Mizer, Linn
Mobil Mining & Minerals Inc.
Mobil Oil Co.
Modrall Sperling Roehl Harris & Sisk PA
Molopo Energy Canada Ltd.
Monroe, Township of (NJ), Board of
Trustees
Monsanto Co.
Monsen Engineering Co. Inc.
Montana Power Co.
Montana Power Co., Real Estate
Department, The
Montana Power Co., The
Montana, State of, Department of Natural
Resources & Conservation
Montana, State of, Department of Natural
Resources & Conservation, ELO, Lands
Program Manager
Montem Resources Ltd.
Moore, James
Moore, Linda
Moore, Patricia
Moore, Patrick
Moore, Thomas
Moore, Wilbur
Morgan Stanley Smith Barney LLC
Moroz, Gary
Morris, Darlene
Morrison-Maierle Inc.
Morstad, Wesley
Moseer, Geoffrey B.
Mosser, Geoffrey B.
Mountain States Environmental Services
Inc.
Mountain States Telephone & Telegraph
Co., The
Mouse, Lester James
Mueller, Darwin

Mularcik, Kathryn
Mularcik, Stephen
Mumford, Amista
Muncy Farms Inc.
Murray Energy Corp.
Murrell, Nell Pollock
Mutschelknaus, Clarence W.
Mutschelknaus, Clarence W., Jr.
Mutti, Rachel
Mutti, Vernon
Myers Mining Co.
Myers, Craig A.
NACR Inc.
NAL Resources Ltd.
NBCLH LP
NOW CFO LLC
NRG Energy Inc.
NRP LLC
Nalco Co. LLC
Nash Heirs Coal Lease
Nash Royalty Lease
Nash, Ronald D.
National Corp. Research
National Energy Transfer LLC
Natural Resource Partners LLC
Navajo Mine Retirement Plan
Navajo Nation, The
Navasota Valley Electric Cooperative
Navigant Consulting Inc.
Neuberger, Ella
Neumann, Neil
Neumann, Raymond
New Elk Preparation Plant
New Lexington Tree Farm LLC
New Lexington, City of (OH), Board of
Education
New Mexico, State of, Commissioner of
Public Lands
New Mexico, State of, Department of
Transportation
New Mexico, State of, State Land Office
New Mexico, State of, State Land Office,
Newman, Barra
Newman, Phillis

Newman, Ray
Newman, Yost
Nicklin Earth & Water Inc.
Norit Actieve Kool Holding BV
Norit Americas Inc.
Norit Canada Inc.
Norit NV
Norsworthy, Amy
Norsworthy, Jase O.
Norsworthy, Margaret B.
Norsworthy, Sally
North American Coal Corp.
North American Coal Royal, The
North American Coal Royalty Co.
North Dakota State University
North Dakota, State of, Department of
Human Services, State Hospital
North Dakota, State of, Department of Trust
Lands, Board of University & School
Lands
North Western Corp.
Northern Plains Transport
Northern States Power Co.
Northwest Pipeline Corp.
Northwestern Corp.
Northwestern Power Co.
Northwestern Resources Co.
Norton Rose Fulbright Canada LLP
Nottingham, Township of (PA), Board of
Trustees
Nu-Line Powerline Contractors Ltd.
OMCO Leasing Corp.
Obsidian Energy Ltd.
Office Shop Inc., The
Ogden, Doris Jean
Ohio American Energy Inc.
Ohio Indemnity Co.
Ohio Oil Gathering Corp. II
Ohio Oil Gathering II
Ohio Power Co.
Ohio River Collieries Co.
Ohio, State of
Ohio, State of, Department of Natural
Resources

Ohio, State of, Department of Natural
Resources, Division of Forestry
Old Coyote, Darrin
Old Investments LLC
Old Mount Zion Cemetery Association
Old Spring Seat Baptist Church Inc.
Olen, Paul
Olio Inc.
Olivito, Anthony J., Jr.
OptumHealth Financial Services Inc.
Orbit Oil & Gas Ltd.
Order, James Van
Oregon Short Line Railroad Co.
Orrville City of (OH), Department of Public
Utilities
Orth, Bertha
Orth, Julis
Otter Tail Corp.
Owen, Charles
Owen, Charles W., Jr.
Owen, Frances J.
Owen, Kathryan
Owen, Kathryn
Owen, Kathryn E.
Owen, Kathy
Owens, Charles
Owens, Kathryn
Owensboro National Bank, The
Oxford Mining Co.
Oxford Mining Co. LLC
Oxford Oil Co., The
Oxford Resource Partners LP
Oxford Resources
O'Farrell, V. Virginia
P&M Coal Mining Co.
PACCAR Financial Corp.
PHH Vehicle Management Services Inc.
PLL Montana LLC
PNE Wind USA Inc.
PNM Resources Inc.
PPL EnergyPlus LLC
PPL Generation LLC
PPL Montana LLC
PSST LLC

PacifiCorp
PacifiCorp Energy
PacifiCorp Legal
Pacific Employers Insurance Co.
Pacific Power & Light Co.
Pacific Steel & Recycling
Palaterra USA LLC
Palmer, Barton L.
Palmer, Elmo L.
Palmer, Ethel A.
Palmer, Pearla Rosell
Palmer, Richard E.
Paragon Resources Inc.
Park Cities Bank & Co.
Parry, Gary W.
Pasco, Doris J.
Pastor Behling & Wheeler LLC
Patriot Reserve Holdings LLC
Patsy Kluver, Kirby
Pay Governance LLC
PayFactors Group LLC
Payton Kinney Tardio Davis & Sparks
Peabody Coal Co. LLC
Peabody Development Co. LLC
Peltz, John
Peltz, Joyce
Pengrowth Energy Corp.
Penn Virginia Operating Co. LLC
Penn-Ohio Coal Co.
Penniman, Charlotte A.
Penniman, William David
Pennington, Earlene
Pennington, Travis
PeopleSoft USA Inc.
Permann, George J. Margaret, Jr.
Perry County Industrial Co. Ltd.
Perry County Industrial Development Co.
Ltd.
Perry, County of (OH), Commissioners
Personnel Management Group Inc.
Persta Resources Inc.
Pest Arrest Exterminating Inc.
Peters, Dan
Peters, Daniel

Peters, Donald
Peters, Hazel Doris Smouse
Peters, Jeffery J.
Peters, Regenia D.
Petersburg Co. Inc.
Peterson, Hugh, Jr.
Peterson, John R.
Peterson, Laura M.
Peterson, Patience Elizabeth Russell
Petro Ventures Ltd.
PetroQuest Energy Inc.
Petrobank Energy & Resources Ltd.
Petrozzi, Barbara
Petrozzi, James John
Petrozzi, Richard
Petrozzi, Susan
Phillips, Ken
Phillips, Keneth
Phillips, Kurtis
Phoenix Coal Co.
Phoenix Coal Corp.
Phoenix Coal Inc.
Phoenix Coal Processing Co.
Phoenix Coal Processing Co. LLC
Phoenix Coal Processing LLC
Phoenix Newco LLC
Phoenix-Greenhill Partners LLP
Phoenix-Greenlawn Partners LP
Pickett, James R.
Piergallini, Lucille
Piergallini, Raymond
Piper, Robert Edward
Pitney Bowes of Canada Ltd.
Pittsburgh & Midway Coal Co.
Pittsburgh & Midway Coal Mining
Pittsburgh & Midway Coal Mining Co., The
Pivot Data Centres Inc.
Plainsmen Petroleum Inc.
Platt, Raymond P.
Pleasant, Phillip
Poag, John
Poag, Robert
Poag, Shirely
Poag, Shirley

Poag, Terry
Pocahontas Coalfield
Pollock Family Holdings LLC
Pollock, Calvin E.
Pollock, Cornelia A.
Pollock, James H.
Pollock, Jessie Mae
Pollock, R. Jeffrey
Pollock, William D.
Pompey, Elisabeth A.
Pompey, Leona M.
Pompey, Michael H.
Pompey, Michael J.
Pompey, Michael Joseph, Jr.
Ponsart, James
Pontius Construction
Poore , Bami L.
Poore, Bambi L.
Poore, Randy
Poplar River Mine
Porterfield, Judith
Porterfield, Kirke
Portland General Electric
Post, Barbara
Post, George
Potash Royalty LP
Potter Grandchildren LLC
Potter, Kiley E.
Poulos, George
Poulos, Martha
Powel, Otto H.
Powell, Ann
Powell, Joseph
Powell, Lisbeth
Powell, Michael
Powell, Otto H.
Prairie Coal Ltd.
Predator Oil Ltd.
Preferred Strategies LLC
Premium Funding Associates Inc.
Preventive Health Now LLC
Price, Charles W.
Price, David B.
PricewaterhouseCoopers LLP

Private Bank & Trust Co.
Privatebank & Trust Co., The
Privatebank & Trust Co., The, Asset
Pronghorn Geologic Services Inc.
Prosek LLC
Prudential Retirement Insurance & Annuity Co.
Public Service Co. of New Mexico
Puget Sound & Light Co.
Puget Sound Energy Inc.
Puget Sound Power & Light Co.
Pugh, Rosemary
Puskarich, Belle
Puskarich, Mary Belle
Puskarich, Michael T.
Pyeatt, Grace S.
QSW&P Inc.
Quintana Minerals Corp.
Quinwood Coal Co. LLC
Qwest Corp.
R Plus Simmentals
R&B Gravel
R&F Coal Co.
R&G Leasing
R&G Leasing LLC
R&L Winn Inc.
R&R Cleaning
RLI Insurance Co.
RME Land Corp.
RPM Global
RPM Global USA Inc.
RPM Software International Pty. Ltd.
RPM Software USA Inc.
RRKK LLC
Ragsdale, Anthony Steven
Ragsdale, Linda Lee
Rail Link Inc.
Rall, Dave
Rambo, Barbara Jean
Rambo, Lynn Allyson
Rambo, Terry L.
Ramirez, Terri J.
RapidDecision
Rawson, Amos

Rawson, Amos L.
Rawson, Lois
Ray, Carol A.
Ray, Deborah
Ray, Don
Ray, Glenn
Ray, Jeanne
Ray, Virgene
Rayle Coal Co.
Real Estate & Improvement Co. of
 Baltimore City, The
Red Pepper Pipeline LLC
Redburn Tire Co.
Redwolf Production Inc.
Reed, Jean
Reed, Cristina
Reed, David
Reed, Jean Ann
Reed, Jeffrey
Reed, Robert
Reed, Scott
Reed, Thomas
Reed, Wanda
Reed, Wendie
Reger, James R.
Reger, James W.
Reger, Maree
Reger, Steven L.
Reich, Joyce Boland
ReliaStar Life Insurance Co.
Reliance Medical Group LLC
Renfro Equipment Inc.
Renfro, Robin
Renfro, Stuart
Rensi, Lana F.
ReportsNow Inc.
Reserve Coal Properties Co.
Revlett, Elaine
Revlett, Howard
Reynolds, Curtis
Rhodes, Candida
Rice Family Farms Inc.
Richard K. McKee Family Trust
Richard, Ronald

Richard, William
Richards, James
Richards, Peggy
Richardson Operating Co.
Richardson Production Co.
Richardson, Scott D.
Richardson, Vivian Theresa
Riggs, Elliott A.
Riggs, Ramona M.
Rinkes Properties LLC
Rinkes, Denise
Rinkes, Gary
Risebud Temp Services LLC
Rising Sun LLC
Rising Sun Resources
Ritchey, Corrine
Ritchey, Elvin T.
River Edge Dairy & Farms
Robert J. Peternal Revocable Trust
Rock Ridge Properties Inc.
Rock Springs Royalty Co.
Rocky Mountain Hospital & Medical
 Service Inc.
Rocky Mountain Power Inc.
Rocky Mountain Power LLC
Rodriguez, Ricardo
Rodriguez, Vicki
Rogers Family LLC
Rogers, Jean
Rogers, Gloria
Rogers, JL
Rogers, James
Rogers, James L., III
Rogers, James, III
Rogers, Joan
Rogers, Jonathan
Rogers, Jonathan L.
Rogers, Martha
Rogers, Mary
Rogers, Matha
Rogers, TG
Rogers, TG, Jr.
Rogers, Talmage
Rogers, Talmage, Jr.

Romine, James
Ronald E. Co.
Roquemore Family LP
Rose, Ann
Rose, Charles
Rose, John
Rose, Linda
Rosebud Energy Corp.
Rosebud Engineering Inc.
Rosebud Mine
Rosebud Mining Co.
Rosebud Temp Services
Ross L-Seven Ranch Ltd.
Ross, Chad
Rowe, Eleanor L.
Royal Energy Resources Inc.
Roynat Inc.
Ruckstuhl, Grace
Ruff, Richard L.
Runge Inc.
RungePincockMinarco Ltd.
Rural Municipality of Estevan No. 5
Rush Run Community Chapel
Russell, David E.
Russell, Geraldine
Russell, Tamra
Ryan, Patricia Lucy Stallings
S&D Construction Co.
S. Mack Farms Ltd.
SAP Canada Inc.
SAS Consulting Inc.
SMS Equipment Co.
STORM Consulting LLC
Salem, City of (OH), Board of Trustees
San Juan, County of (NM)
Sandhoff, Sharon
Santana, Shelley
Santana, Shelley A.
Santo, Andrew M.
Santo, David E.
Santo, Ellen
Santo, John
Santo, John J.
Santo, Mary

Santo, Mary E.
Sarcee Holdings Ltd.
SaskEnergy Inc.
SaskTel
Saskatchewan Power Corp.
Saskatchewan, Province of (Canada),
Saskatchewan, Province of (Canada),
Ministry of Energy & Resources, Mines
Branch, Director
Saskatchewan, Province of (Canada),
Ministry of the Economy, Mineral
Tenure, Director
Sattler, Rebecca M.
Sattler, Tracy A.
Saunders, Evelyn D.
Savage Mine
Schafer Ltd. LLC
Scheler, Carol
Scheler, Gary
Schiestel, David
Schmidt, Caroline
Schmidt, Henry
Schnaidt, Marleen T.
Schoate Mining Co. LLC
Schulte, Lorn
Schupp, James
Schupp, Jerry
Schupp, Pearl
Schwalbe, Claire
Schwalbe, Claire C.
Seaway Coal Co.
Secrest, Karen A.
Secure-24 Inc.
Securitas Security Services Inc.
Sedgman Canada Ltd.
Selby's Services
Sentry Royalty Co.
Sessions, Leroy
Shaffer, Ronald
Shaffer, Sharon
Shaw Business
Shea Maroon V LLC
Shea Properties
Shearer, Eugene M.

Shell Mining Co.
Shepard, Jeannie
Shepard, R. Michael
Sheperd, Esthel
Sheperd, H. Jeannie
Sheperd, Hilda
Sheperd, Linda
Sheperd, Nathan
Sheperd, R. Michael
Sheperd, William E.
Shepherd, Joseph
Shepherd, Marion
Shepherd, Marion L.
Shepherd, Shelly M.
Sherman & Howard LLC
Shinaberry, Lester
Shinaberry, Norma
Short Creek Coal Co.
Short Creek, Township of (OH)
Shugert, Robert
Shugert, Robert A.
Shumway, Nedra Alice
Sidco Development Inc.
Sidney Sugars Inc.
Siegfried Group LLP, The
Sill, Winifred B.
Simms, Crystal
Simms, Jon
SimplexGrinnell LP
Simpson, Richard P.
Sinopec Canada Energy Ltd.
Sipe, Joseph
Sipe, Michael
Slatzer, David
Slatzer, Sandra
Smith Living Trust, The
Smith Power Products Inc.
Smith, Donald
Smith, Angela K.
Smith, Donald F.
Smith, Robert V.
Smouse, DeForrest
Smouse, Donald L.
Smouse, Douglas E.

Smouse, Evelyn
Smouse, Frederick B.
Smouse, Gregory B.
Smouse, Harry E.
Smouse, James
Smouse, Janice
Smouse, Marshal
Smouse, Mary
Smouse, Michael D.
Smouse, Mollie Frances
Smouse, Robert
Smouse, Ruth A.
Smouse, Samuel T.
Solvay Soda Ash Joint Venture
Souder Miller & Associates
Sound Energy plc
Souris Valley Paving
Southall, Paul W.
Southern Salvage Inc.
Southern Ute Indian Tribe, The
Sovell, Myron
Sowles Co.
Spartan Controls Ltd.
Spicer, Manila B.
Spirit Services Co.
Spring Mill Coal LLC
Spring Run Acres LLC
Springhouse Farm LLC
Sproul, Steve
Squire Sanders & Dempsey (US) LLP
Squire Sanders & Dempsey LLP
St. Joseph Literary Society
St. Paul Fire & Marine Insurance Co.
Stallings, Lawrence Warren
Stallion Farms Ltd.
Standard Laboratories Inc.
Stanfield Living Trust, The
Stanley, John
Star Drilling Ltd.
Stark, Tony
Starlin, Daniel James, Jr.
Starlin, Holly M.
Starner, Harold A.
Starvaggi Industries Inc.

Starwood Land Co. LLC
Steen, Mark
Steen, Mary
Stein Advisors LLC
Stenson, John
Steuben Coal-Anthony Mining Ltd.
Stevens, Donnie
Stevens, Mary Helen
Stevens, Sandra
Steward, Chester E.
Steward, Dorothy M.
Stewart, Larry
Stewart, Virginia
Stikeman Elliott LLP
Stiles, Bruce
Stiles, Jo Ann
Stiles, Leslie
Stiles, Mark
Stillion, Randy
Stimson Ltd.
Stratton, Lewis G.
Stratton, Wanda
Stratton, Wanda F.
Sun City Prop Busters
Suncor Energy Inc.
Suncor Energy Resources Partnership
Sunday Creek Coal Co.
Sunlight Development Co.
Sunnyhill Coal Sales Co., The
Sunoco Pipeline
Syntax Software Corp.
System Improvements
System Improvements Inc.
T&C Holdco LLC
TAQA North Ltd.
TC Holdco LLC
TEPCO Fuel & Power Inc.
TG Haas
TOF Oxford SPE LLC
Tableland Grain Farm Ltd.
Talen Montana LLC
Tanner, Beth M.
Tanner, Boyad M.
Tardio, James

Tata Chemicals (Soda Ash) Partners
Tata Chemicals North America Inc.
Taylor, Bonita
Taylor, Bonita K.
Taylor, CJ
Taylor, Jennifer
Taylor, Richard
Taylor, Shirely
Taylorton Energy Inc.
Teck Coal Partnership
Teck Resources Ltd.
Tembec Industries Inc.
Temme, Helga
Temme, Louis
Tennenbaum Opportunities Fund VI LLC
Tennenbaum Opportunities Partners
Tennenbaum Opportunities Partners V LP
Tennison, William
Tennison, Linda
Terteling Brothers Inc.
Tetra Tech Inc.
Texas Westmoreland Coal Co.
Thatcher, Judy A.
Thelma's Cleaning
Thomas Engineering & Surveying Co., The
Thomas Fregiato Myser Hanson & Davies
Thomas, Betty Jo
Thomas, Rudy
Thomas, William R.
Thomason, Nurman
Thompson, Chiara
Thompson, Mark R.
Thornton Grout Finnigan LLP
Thunderbird Mining Systems
Tickhill, Betty Louise
Tickhill, Betty Louise
Tickhill, William
Tierney, Rosemary
Time Warner Cable
Timler, Virginia L.
Timmons, Agnes
Timmons, Diane
Timmons, Donna
Timmons, Jane

Timmons, Jeffery
 Timmons, Kenneth
 Timmons, Nancy Jo
 Timmons, Robert
 Timmons, Shelley
 Timmons, Thomas
 Tippet, Russell K.
 Tollgate Holdings LLC
 Toptal LLC
 Tory's LLP
 Tourmaline Oil Corp.
 TransAlta Centralia Generation LLC
 TransAlta Cogeneration LP
 TransAlta Generation Partnership
 TransAlta Utilities Corp.
 Transalta Corp.
 Travelers Bond & Special Insurance
 Travelers Casualty & Surety Co. of America
 Trend Gathering & Treating LP
 Tri-County Lands Co.
 Trustmark National Bank
 Tucson Electric Power Co.
 Tucson Gas & Electric Co.
 Tunnel Hill Reclamation
 Tunnel Hill Reclamation LLC
 Turnbull, Brenda
 Turner, John
 Tuscarawas, County of (OH)
 Tuscarawas, County of (OH), Engineers
 Tuscawaras, County of (OH),
 Tusky Coal LLC
 Twin Mineral Land
 Twin Mineral Land Ltd.
 Tyco Integrated Fire & Security Canada Inc.
 Tyco SimplexGrinnell
 UCHealth
 Umsted, Curtis
 Umsted, Gerald Berquist
 Umsted, Micheal
 Umsted, Patricia
 Umsted, Petricia
 UniFirst Corp.
 Unifor, Local 649
 Union Pacific Land Resources Corp.

United Mine Workers of America, Health & Retirement Funds
 United Mine Workers of America, Health & Retirement Funds, 1974 Pension Plan & Trust
 United Mine Workers of America, Health & Retirement Funds, 1992 Benefit Plan
 United Mine Workers of America, Health & Retirement Funds, Combine Benefit Fund
 United Mine Workers of America, Local 7606
 United Mine Workers of America, The - International Union
 United Rentals (North America) Inc.
 United States, Government of the
 United States, Government of the,
 Department of the Interior, Bureau of Indian Affairs, Ute Mountain Agency, Superintendent
 United States, Government of the,
 Department of the Interior, Bureau of Land Management
 United States, Government of the,
 Department of the Interior, Bureau of Land Management, General Land Office
 United States, Government of the,
 Department of the Interior, Bureau of Land Management, High Desert District, Kemmerer Field Office
 United States, Government of the,
 Department of the Interior, Bureau of Land Management, Kemmerer Resource Area
 United States, Government of the,
 Department of the Interior, Bureau of Land Management, New Mexico State Office
 United States, Government of the,
 Department of the Interior, Bureau of Land Management, Wyoming State Office
 United States, Government of the,
 Department of the Interior, Office of

Surface Mining Reclamation &
Enforcement Western Region
Unity Connected Solutions Inc.
Universal Protection Service LP
University of Wyoming
Unterseher, Cary
Unterseher, Edna
Unterseher, Jake
Utah Construction & Mining Co.
Utah International Inc.
Ute Mountain Ute Indian Tribe, The
Utelite Corp.
VMI Inc.
VMI Operating Inc.
VSP
Valencia Energy Co.
Valley Mining Inc.
Van Horn, Michael L.
Van Horn, Teresa L.
Van Order, Patricia A.
Vanbibber, Amy Jo
Vanfossen, Deborah
Vanfossen, John
Vaninetti, Jerry
Varibus LLC
Vaught, Lisa
Vaught, John
Vaught, Kenny
Vaught, Michelle
Vedder Price PC
Verhovec, Evelyn
Verhovec, Mark
Verna M. Bazy Trust
Vibra-Tech Inc.
Vincent, Gerald
Vincent, Ione
Vincent, Mary
Virginia S. Whitmer
Vision Insurance Plan Insurance Co.
Vista Cos.
Vistra BV
Vita Cos., The
Voigt, Casey
Voochies, Nellwyn

W&F Eastham
W&M Thoman Ranches LLC
W. Ben Reeder Family Trust
WBM Office Systems Inc.
WBM Plus Service
WBM Protection Plus Service
WGR Asset Holding Co. LLC
WW Grainger Inc.
Wadella, Julius
Wadella, Mary
WageWorks Inc.
Wagner, Lorne
Wagon Rod Ranch LLC
Wahl, Jeffery R.
Waldeck, William G.
Walgenbach, Rhonda
Walker, Gerald F.
Walker, Robert D.
Walker, Victor H.
Walsh Services LLC
Walter Sarpy Creek Farm Inc.
Walters, Joleen H.
Walters, Patrick M.
Walton, Tyler
Wanner, Carter
Wanner, David
Wanner, Myles
Wanner, Trent
Ward, Linda M.
Ward, William R.
Warren Transport Inc.
Wasara, Kathleen M.
Wasara, Wayne M.
Washington Group International Inc.
Water & Environmental Technologies Inc.
Water Gas Resources Inc.
Watts, Carol A.
Watts, Carwin L.
Watts, Janet O.
Watts, Joseph Laverne
Weatherford, Louise T.
Weaver, Christopher M.
Weaver, Christopher M.
Weaver, Clara

Weaver, Daniel L.
Weaver, Jane H.
Weaver, Luther
Weaver, Luther F.
Weber, James A., II
Weightech Co.
Weiker, Nancy A.
Weil, Herbert
Weil, Leona
Weir International Inc.
Welch Bros. Inc.
Welch, Dennis
Welch, Kathryn
Welch, Thomas
WellDyneRx LLC
Wellness by Wishlist Inc.
Wells Fargo Insurance Services of West
 Virginia Inc.
Wells, Connie
Wells, James
WesBanco
West Fraser Mills Ltd.
Westcan Bulk Transport Ltd.
Westech Environmental Services Inc.
Western Coal Co.
Western Fuels Association Inc.
Western Gas Processors Ltd.
Western Gas Resources Inc.
Western Sugar Cooperative, The
Western Water Consultants Inc.
Westfall, Daniel J.
Westhafer, Ronald
Westhafer, Shirley
Westmoreland Kemmerer Inc.
Westmoreland Resources Inc.
Westmoreland Terminal Co.
Wetzel, Don
Whipple, Shirley
Whipple, W. Walden
White, William M.
Whitehead, William D.
Whitmer, Allan L.
Whitson, Bobby
Whitson, Jennifer

Wild Oat Consulting Inc.
Wilden, Denise
William Everett Craddock Family
William Everett Craddock Irrevocable Trust
Williams, Chuck
Williams, Martha
Williams, Ralph
Williams, Richard
Williams, Sharon K.
Williams, T. Steve
Williams, T. Steven
Williams, Thomas R.
Williams, Tonya
Williams, Valerie
Williams, Valerie L.
Willis Towers Watson plc
Willow Bunch No. 42, Rural Municipality
 of (Saskatchewan)
Willowvan Mining Ltd.
Wilson, Ellen Ruth
Wilson, Robert D.
Winkler, Lee Roy
Winkler, Lyle
Winkler, Patricia
Winkler, Sharon
Winkler, Sharon L.
Winston & Sandra Davis Family LP
Wolf, Mary M.
Wolf, Mary Margaret
Wooten, Joan
Wooten, Terry
Workers, Local Union 2067, The
Workforce Software LLC
Workiva Inc.
Worner, Margaret
Worrell, Bessie W.
Worthington, Betty
Worthington, William Alan
Wycinshi, Mary Lou
Wyoming, State of
Wyoming, State of, Department of
 Transportation
Wyoming, State of, Office of State Lands &
 Investments

XL Specialty Insurance Co.
XTO Energy Inc.
Xcel Energy Services Inc.
Xerox Corp.
Y Pino, Evangeline Ortiz
Y Pino, Peter Ortiz
Yoder, Ervin
Yoder, Lydia
Yontz, Cathy J.
Yontz, William A.
Z-Mack Enterprises Inc.
Zaccagnini, Dennis
Zaccagnini, Julia
Zimnox Coal Co., The
iSP3 Solution Providers Inc.

SCHEDULE 1 (i)

Customers

Dover, City of (OH)
NDSU - Fargo
North Dakota, State of, Hospital
Orrville, City of (OH)
Portland General Electric Co.
Tata Chemicals Partners
Tronox
Wyoming Lime Producers

SCHEDULE 1 (i)

Governmental/Regulatory Agencies

Alberta Energy Regulator
Alberta, Province of (Canada)
Belmont, County of (OH), Treasurer
Big Horn, County of (MT), Treasurer
British Columbia, Province of (Canada),
Minister of Finance
Buffalo Independent School District (TX),
Tax Assessor/Collector, Carolyn Ballard
Canada, Government of, Receiver General
Carroll, County of (OH), Municipal Court
Coalfields No. 4, Rural Municipality of
(Saskatchewan)
Columbiana, County of (OH), Treasurer
Coshocton Chamber of Commerce
Coshocton, County of (OH), Municipal
Court
Coshocton, County of (OH), Treasurer,
Janette Donaker
Delaware, State of
Delaware, State of, Secretary
Douglas, County of (CO), Treasurer
Estevan No. 5, Rural Municipality of
(Saskatchewan)
Flagstaff, County of (Alberta)
Freestone, County of (TX), Tax Assessor
Collector
Halifax, County of (NC), Tax Collector
Harrison, County of (OH), Treasurer, Vicki
Sefsick
Hinton, Town of (Alberta)
Kentucky, Commonwealth of, Department
for Natural Resources
Kentucky, Commonwealth of, Department
of Revenue
Kentucky, Commonwealth of, State
Treasurer
Leduc, County of (Alberta)
Leon Independent School District (TX), Tax
Assessor Collector

Leon, County of (TX), Tax Assessor
Collector
Lincoln County School District #1 (WY)
Lincoln, County of (WY), Office of P&D
Lincoln, County of (WY), Public Health
Lincoln, County of (WY), Treasurer
M. Hosom
Mercer, County of (ND), Road Department
Mercer, County of (ND), Treasurer
Minnesota, State of, Department of Revenue
Montana State Fund
Montana, State of, Department of
Environmental Quality
Montana, State of, Department of
Environmental Quality, Air Division
Montana, State of, Department of
Environmental Quality, Mining Division
Montana, State of, Department of
Environmental Quality, Water Division
Montana, State of, Department of
Environmental Quality, Water Protection
Bureau
Montana, State of, Department of Labor &
Industry
Montana, State of, Department of Natural
Resources
Montana, State of, Department of Revenue
Montana, State of, Department of State
Lands
Montana, State of, Treasurer
Morgan, County of (OH), Clerk of Courts,
Carma Johnson
Morgan, County of (OH), Treasurer, Dawn
Muskingum, County of (OH), Treasurer
New Mexico, State of
New Mexico, State of, Bureau of Mine
Safety
New Mexico, State of, Commissioner of
Public Lands

New Mexico, State of, Department of
Workforce
New Mexico, State of, Mining & Minerals
Division
New Mexico, State of, Mining Department,
Air Quality Bureau
New Mexico, State of, Mining Department,
Ground Water Quality Bureau
New Mexico, State of, Mining Department,
Mining Environmental Compliance
Section
New Mexico, State of, Taxation & Revenue
New Mexico, State of, Taxation & Services
Noble, County of (OH), Treasurer
North Carolina, State of, Department of
Environmental Quality
North Carolina, State of, Department of
Environmental Quality, Water Resources
North Carolina, State of, Department of
Revenue
North Dakota, State of
North Dakota, State of, Department of
Health
North Dakota, State of, Department of
Health, Air Division
North Dakota, State of, Department of
Health, Water Division
North Dakota, State of, Office of State Tax
Commission
North Dakota, State of, Office of Tax
Commissioner
North Dakota, State of, Public Service
Commission
Ohio, State of, Department of Revenue
Ohio, State of, Department of Taxation,
Treasurer
Ohio, State of, Division of Natural
Resources, Division of Mineral
Resources
Ohio, State of, Environmental Protection
Agency, Division of Air Pollution
Control
Ohio, State of, Environmental Protection
Agency, Division of Surface Water

Ohio, State of, Treasurer
Oliver, County of (ND), Treasurer
Paintearth, County of (Alberta)
Perry, County of (OH), Court
Perry, County of (OH), Treasurer, Melissa
Walters
Richland, County of (MT), Treasurer
Rosebud, County of (MT), Sheriff
Rosebud, County of (MT), Treasurer
San Juan, County of (NM), Treasurer
Saskatchewan, Province of (Canada),
Ministry of Highways & Infrastructure
Texas, State of, Commission on
Environmental Quality, Air Division
Texas, State of, Commission on
Support Payment Clearinghouse
Texas, State of, Comptroller of Public
Accounts
Treasure, County of (MT), Treasurer
Tuscarawas, County of (OH), Treasurer
United States, Government of the,
Department of Labor, Mine Safety &
Health Administration
United States, Government of the,
Department of the Interior, Office of
Surface Mining
United States, Government of the,
Department of the Interior, Office of
Surface Mining & Reclamation
United States, Government of the,
Department of the Interior, Office of
Surface Mining Reclamation &
Enforcement
United States, Government of the,
Department of the Treasury United
States, Government of the, Department of
the Treasury, Internal Revenue Service
Utah, State of
West Virginia, State of, Department of
Environmental Protection
West Virginia, State of, Department of
Environmental Protection Water & Waste
Management

Wyoming, State of, Department of
Environmental Quality, Air Quality
Division

Wyoming, State of, Department of
Environmental Quality, Land Quality
Division

Wyoming, State of, Department of
Workforce Services

SCHEDULE 1 (k)

HR Benefits

AON PLC
Acclaim
Acclaim Ability Management
AmeriBen
Automatic Data Processing Inc.
Bryan Cave Leighton Paisner LLP
CareerBuilder Employment Screening LLC
CareerBuilder LLC
EKS&H
EKS&H LLLP
George, Anthony
Global Retirement Partners LLC
Greenshield
HealthSmart Holdings Inc.
Holland & Hart LLP
Homewood Health Inc.
Industrial Alliance Insurance & Financial Services Inc.
InfoMine Inc.
Liberty Mutual
Lockton Cos. Inc.
Manulife Financial Corp.
Mornuea Sheppell Ltd.
Mountain States Employers Council Inc.
Optum Inc.
OptumRx Administrative Services LLC
Part D Advisors Inc.
PayFactors
Preventive Health Now
Prudential Financial Inc.
Sun Life Financial Inc.
SureHire
TeleDoc Inc.
ThrivePass
United Mine Workers of America
Voya Financial
Voya Services Co.
Willis Towers Watson
Workers' Compensation Board - Alberta
Zurich Insurance Group AG

SCHEDULE 1 (I)

Insurance

ACE American Insurance Co.
ACE Property & Casualty Insurance Co.
AIG Insurance Co. of Canada
AXIS Insurance Co.
AXIS Reinsurance Co.
AXIS Surplus Insurance Co.
Allied World Assurance Co. Ltd.
Allied World Specialty Insurance Co.
American Longshore Mutual Association
Ariel Re BDA Ltd.
Ariel Syndicate 1910
Aspen Bermuda Ltd.
Aspen Insurance UK Ltd.
BankDirect Capital Finance LLC
Barbican Bermuda
Chubb Bermuda Insurance Ltd.
Chubb Indemnity Insurance Co.
Federal Insurance Co.
Ironshore Europe Ltd.
Ironshore Insurance Ltd.
Ironshore Specialty Insurance Co.
Lloyd's
Lloyd's of London
Markel Bermuda Ltd.
National Union Fire Insurance Co. of Pittsburgh
North Dakota State Fund
Northbridge Financial Corp.
Novae Bermuda Underwriting Ltd.
Ohio State Fund
Oil Casualty Insurance Ltd.
Sompo International
Steadfast Insurance Co.
Syndicate 2007
Travelers Property Casualty Co. of America
Westmoreland Risk Management Inc.
Wyoming State Fund
XL Europe Ltd.
Zurich American Insurance Co.
Zurich American Insurance Co. of Illinois
Zurich Insurance Co. Ltd.

SCHEDULE 1 (m)

Landlords

D&P Land Investments LLC
Luscar Ltd.

SCHEDULE 1 (n)

Litigation

Baisden, Michael
Blackhawk Land & Resources LLC
Butler, Craig W.
Canadian National Railway Co.
Cozort, Floyd
Crow Tribe of Indians (MT)
Dillion, Vivian
Eichelberger, Jon
Ensigner, Pamela
Freeman, Everitte
Freeman, Phyllis
Heritage Coal Co. LLC
Kinder Morgan
Kinder Morgan Utopia LLC
Montana, State of, Environmental
Information Center
North Carolina, State of, Division of Water
Resources
Ohio Gathering Co. LLC
Otter Tail Power Co.
Philippines, Government of the,
Commission on Human Rights
Ramsey, Donna
Ramsey, Michael
Ramsey, Mike
Sergeant Stone Inc.
Shelly & Sands Inc.
Sierra Club
Spires, Brenda
Spires, Karl
Suazo, James
Talmar of FL LLC
United States, Government of the,
Department of Interior, Bureau of Indian
Affairs
United States, Government of the,
Department of Labor, Associate Regional
Solicitor
United States, Government of the,
Department of Labor, District Director

United States, Government of the,
Environmental Protection Agency
Wild Earth Guardians

SCHEDULE 1 (o)

Ordinary Course Professionals

Capitol Network LLC

Darryl L. James Consulting LLC

Wilmer Cutler Pickering Hale & Dorr LLP

SCHEDULE 1 (p)

Other Significant Creditors

1481604 Alberta Ltd.
Bank of Montreal, The
CCA Group LLC
Capital Power GP Holdings Inc.
DMA33 Enterprises Ltd.
Farm Credit Leasing Services Corp.
First Business Equipment Finance LLC
First Security Bank
Instow Enterprises Ltd.
Integrated Distribution Systems LP
JM Mullin Enterprises Ltd.
John Deere Financial Inc.
KL Uptown Enterprises Ltd.
LEM Enterprises LLC
MCP Funding I LLC
MK3 Enterprises Ltd.
Merchants Capital Resources Inc.
Modern Office Methods Inc.
NMHG Financial Services Inc.
North Central Rental & Leasing LLC
Obsidian Agency Services Inc.
Pacific & Western Bank of Canada
RJF Enterprises
Russell Metals Inc.
Starion Financial
Tri-State Truck & Equipment Inc.
Wells Fargo Equipment Finance Inc.

SCHEDULE 1 (q)

Significant Competitors

Alliance Resource Partners LP
Foresight Energy LP
Hallador Energy Co.
Peabody Energy Corp.
Rhino Resource Partners LP

SCHEDULE 1 (r)

Sureties

ACE INA Group
Argo Group
Evergreen National Indemnity Co.
First Surety Corp.
Indemnity National Insurance Co.
Lexon Insurance Co.
Travelers Property Casualty Group
Zurich Insurance Group

SCHEDULE 1 (s)

Taxing Authorities

Athens, County of (OH), Treasurer, Bill Bias
Hart Butt No. 11, Rural Municipality of (Saskatchewan)
Jefferson, County of (OH), Treasurer, Raymond M. Agresta
Lincoln, County of (WY), Treasurer - Other
Ohio, State of, Bureau of Workers' Compensation
Ohio, State of, Department of Agriculture
Ohio, State of, Department of Commerce
Ohio, State of, Department of Taxation
Ohio, State of, Environmental Protection Agency
Texas, State of, Railroad Commission
Uinta, County of (WY), Treasurer
United States, Government of the, Department of Education
United States, Government of the, Department of the Interior
United States, Government of the, Department of the Interior, Bureau of Indian Affairs

SCHEDULE 1 (t)

Top 50 Creditors

Bradken Inc.

Cummins Bridgeway LLC

Jennmar Corp. of Utah Inc.

Mesa Ready Mix Inc.

Paprzycki, Kevin A.

Pension Benefit Guaranty Corp.

Pro-Ex Canada Inc.

United States, Government of the, Department of the Interior, Minerals Management Service

SCHEDULE 1 (u)

Unions

Communications Energy & Paperworkers Union of Canada, Local 649
International Brotherhood of Electrical Workers, Local 2067
International Union of Operating Engineers, Local 953
International Union of Operating Engineers, Local 955
International Union of Operating Engineers, Local Union 400
International Union of Operating Engineers, Local Union 400, AFL-CIO
International Union, United Mine Workers of America
United Mine Workers of America
United Mine Workers of America, Local 7606

SCHEDULE 1 (v)

US Trustee Office

Boykin, Jacqueline
Duran, Hector
Fitzgerald, John P., III
Flinchum, Peggy T.
Griffin, Barbara
Johnson-Davis, Luci
Livingstone, Diane
March, Christine
McPherson, Theresa E.
Motton, Linda
Otto, Glenn
Pecoraro, Shannon F.
Schmidt, Patricia
Smith, Gwen
Statham, Stephen
Turner, June E.
Van Arsdale, Robert B.
Waxton, Clarissa

SCHEDULE 1 (w)

Utilities

| | |
|---|--|
| AT&T Inc. | Hazen, City of (ND) |
| AT&T Long Distance | Kemmerer Diamondville Water & |
| AT&T Mobility LLC | Wastewater Joint Powers Board (WY) |
| Advanced Communications Technology Inc. | Kemmerer, City of (WY) |
| Alberta Water & Wastewater | Kimble Recycling & Disposal |
| Bellaire, City of (OH), Water Department | Level 3 Communications Inc. |
| Beulah, City of (ND) | MCI Communications Corp. |
| Burr Oak Regional Water District (OH) | Madison Energy Cooperative Association |
| Cabot-Norit Americas Inc. | Inc. |
| Capital Power LP | Mid-Rivers Telephone Cooperative Inc. |
| Century Wireline Services | Mid-Yellowstone Electric Cooperative Inc. |
| CenturyLink | Miles City Sanitation |
| CenturyLink Business Services | Miller's Garbage Service Inc. |
| CenturyLink Inc. | Montana, State of, Department of |
| Colstrip, City of (MT) | Environmental Quality, Hazardous Waste |
| Columbia Gas | Program |
| Columbia Gas Transmission | Muhlenberg County Water District (KY) |
| Columbia Gas of Ohio Inc. | Muhlenberg, County of (KY), Water District |
| Comcast Cable Communications LLC | Muskingum, County of (OH), Utilities |
| Coshocton, City of (OH), Water Department | Muskingum, County of (OH), Utilities |
| DirecTV LLC | Department Navasota Valley Electric |
| Dish Network Corp. | NorthWestern Energy NRG Texas Power |
| Dominion East of Ohio | LLC |
| Dominion Energy Inc. | Ohio, State of, Environmental Protection |
| Eastern Ohio Regional Wastewater | Agency, Burr Oak Regional Water |
| Eastern Ohio Regional Wastewater | District |
| Authority | PNM |
| Edmonton, City of (Alberta) | Perry, County of (OH), Southern Perry |
| Energy Cooperative, The | County Water District |
| Estevan, City of (Saskatchewan) | Range Telephone Cooperative Inc. |
| Farmington, City of (NM) | Republic Services |
| FastTrack Communications | Republic Services Inc. |
| FastTrack Communications Inc. | Reservation Telephone Cooperative Inc. |
| Foraker Gas Co. Inc. | Rocky Mountain Power |
| Four Corners Propane | Roughrider Electric Cooperative Inc. |
| Frontier Communications Corp. | Safety-Kleen Systems Inc. |
| Frontier Power Co., The | Signal Direct Communications Ltd. |
| Granite Telecommunications LLC | South Central Power Co. |
| Guernsey Muskingum Electric Cooperative | South Central Power Co. Inc. |
| Inc. | Southern Perry County Water District (OH) |

Special Areas, Rural Municipality of
(Alberta), Big Country Waste
Management Commission
Spectrum Business
Suburban Propane Partners LP
Superior Propane
TCT
Telus Mobility
Terex Utilities South
Texas Water Utilities Association
Time Warner Cable Northeast
Tongue River Electric Cooperative, Inc.
TouchTone Communications Inc.
Union Telephone Co.
Waste Management of New Mexico
Waste Management of Ohio Inc.
West River Telecommunications
Windstream Holdings Inc.
Wyoming Waste Systems
Wyoming, State of, Water Development
Commission

SCHEDULE 1 (x)

Vendors

| | |
|---|--|
| 3B Dozer Service LLC | CDM ElectroMech Technical Services |
| 4M Solutions Inc. | Cabot Canada Ltd. |
| A Plus Well Service Inc. | Cabot Norit Canada Inc. |
| ADP | Cadomin Mountain Contracting Ltd. |
| ADP Inc. | Can-Jer Industrial Lube |
| AU Mines | Can-Jer Industrial Lubricant Ltd. |
| Acklands-Grainger Inc. | Canadian National Railways |
| Acme Soil Remediation Inc. | Cat Financial Services Corp. |
| Alberta Energy | Cat Rental Store, The |
| Allstate Fire Equipment of Texas Inc. | Catalyst Environmental Solutions Corp. |
| AmeriBen Solutions | Caterpillar Finance Services |
| American Electric Power | Caterpillar Financial Services |
| Anadarko Petroleum Corp. | Caterpillar Financial Services Corp. |
| Anthem | Chevron Products Co. |
| Anthony Mining Co. Inc. | Chromate Industrial |
| Aon Reed Stenhouse | Cimarron Coal Co. |
| Aon Reed Stenhouse Inc. | Cincinnati Mine Machinery Co., The |
| Aon Risk Insurance Services West Inc. | Citizens Asset Finance Inc. |
| Applied Industrial Technologies | Clearfork Trucking |
| Arnold Machinery Co. | Coal Royalty LP |
| Axis Services Inc. | Coal Valley Investment Corporation |
| BHP Billiton New Mexico Coal Inc. | Columbus Equipment Co. |
| BMO Capital Markets | Conn-Weld Industries Inc. |
| BNSF Railway Co. | Consol Energy Inc |
| BP Energy Co. | Cornerstone Energy Corp. |
| Bachynski, Terrance | Coshocton Trucking Inc. |
| Baker & Hostetler LLP | Cross Borders Consulting Ltd. |
| Baldor Electric Co. | Cummins Rocky Mountain Inc. |
| Bennett Jones LLP | Cummins Western Canada |
| Berner Trucking Inc. | Cylance Inc. |
| Black Butte Coal Co. | Damet Services |
| Black Lung | Deloitte & Touche LLP |
| Bowles Rice LLP | Destech Mining Consulting Inc. |
| Bradken Canada Manufactured Products Ltd. | Dominion North Carolina |
| Brandeis Machinery & Supply Co. | Dover Hydraulics Inc. |
| Bridgestone | Drives & Controls Services Inc. |
| Bridgestone Americas Tire Operations LLC | Dugan Production Corp. |
| Bridgestone Canada Inc. | ESCO |
| Bridgestone Firestone North American Tire | ESCO Supply |
| Buckingham Coal Co. | Ecosphere Environmental Services Inc. |
| Buckley Powder Co. | Edwards Law Firm |
| Butler Machinery Co. | Egypt Valley Stone LLC |
| | Element Fleet Management |

Ellingford Bros Inc.
Energcomm Federal Credit Union
Enterprise Fleet Management
Equipment Sales & Services
Ernst & Young
Fairmont Supply Co.
Fenner Dunlop CSS New Mexico LLC
Finning Canada
Finning International Inc.
Firestone
First Interstate Bank
Flanders Electric of Canada ULC
Four Corners Materials
GCR Tire Center
GCR Tires & Service
Gas Alberta Energy
General Aggregate Equipment Sales
General Electric Canada
Genesee Royalty LP
Golden Arrow School & Charter Buses Ltd.
Grainger Inc.
Green Shield Canada
H&E Equipment Services Inc.
HD Northern Equipment Sales & Rentals
HOLT CAT
Healthsmart Benefit Solutions Inc.
Heavy Metal Equipment & Rentals
Heavytech Industries
Hexagon Mining Inc.
Highway Machine Co. Inc.
Holland & Hart LLP
Honstein Oil & Distributing LLC
Hotel Talisa
Houlihan Lokey Capital Inc.
ICL-IP America
Imperial Credit Corp.
Imperial Oil
International Union of Operating Engineers
JK Wilson Inc.
JL Rogers Family LLC
Jennmar
John E. Retzner Oil Co.
Jones Day
Joy Global
Joy Global Canada Ltd.
Joy Global Surface Mining Inc.
Joy Global Underground Mining LLC

KLS Earthworks & Environmental
KNS Communications Consultants
KVC Developments Ltd.
Kal Tire
Kelly Panteluk Construction
Kiewit Mining Group Inc.
Kimble Co.
Komatsu Equipment Co.
Komatsu Financial
Komatsu Financial LP
Komatsu Southwest
L&H Industrial Inc.
LML Industrial Contractors Ltd.
Land Services USA Inc.
Lazard Freres & Co. LLC
Liberty Mutual Group
Lykins Energy Solutions
M&C Transportation LLC
M4 Maroon V LLC
Mancal Coal Inc.
Manulife Financial
Marietta Coal Co.
Matrix Design Group LLC
Matrix Solutions Inc.
McComb Automotive Supply Ltd.
McCoy Equipment Co. Inc.
Michelin North America Inc.
Microsoft Corp.
Millennium EMS Solutions Ltd.
Mineral Trucking Inc.
Minova USA Inc.
Modern Machine Works Inc.
Modern Machinery Co. Inc.
Montana OECI Trust Fund
Montana Operating Engineers
Montana, State of, Treasurer
Montana-Dakota Utilities Co.
Morgan Advanced Materials
Motion Industries Canada Inc.
Motion Industries Inc.
Nalco Co.
Natural Resource Partners LP
Navakai Inc.
Navasota Valley Electric Cooperative Inc.
Navigant
Nelson Brothers Mining Services LLC
Norit EAPA Holding BV

North American Energy
Nu-Northern Tractor Rentals
Odyssey Relocation Management
Ohio Cat
Ohio Central Railroad Inc.
OptumHealth
Oracle Corp. Canada Inc.
Orica Canada Inc.
P&H Minepro
PNC Bank NA
PNM Resources Inc.
Paul's Hauling Ltd.
Pleasant Valley Trucking Inc.
Polar Rubber Products
Prairie Mines & Royalty Ltd.
Prairie Mines & Royalty Ulc
Prairie North Construction Ltd.
Praxair Inc.
PricewaterhouseCoopers
Private Bank
Professional Highwall Mining Services LLC
Prudential Financial
Prudential Retirement
Quadra Chemicals Ltd.
Quality Environmental Services Inc.
RJ Wright & Sons Ltd.
RM of Estevan
ROMCO Equipment Co. LLC
RPMGlobal USA Inc.
Randy V. Moore
Rhino Energy LLC
Ridley Terminals Inc.
Rimpull Corp.
River Trading Co. Ltd.
Rocko's Rentals & Services Ltd.
Rocky Mountain Brake Supply Inc.
Rocky Mountain Coal Mining Institute
Rodey Dickason Sloan Akin & Robb PA
Rosebud Temp Services LLC
Rova Ventures LLC
Rud Oil & Gas Co.
Runge Mining Inc.
Rural Municipality of Coalfields No. 4
Rural Municipality of Hart Butte No. 11
S&S Machine Inc.
SGS North America Inc.
SMS Equipment Inc.

San Juan Coal Co.
San Juan County Museum
San Juan, County of (WA), Treasurer
SaskPower
Saskatchewan, Province of (Canada),
Ministry of the Economy
Schulte Roth & Zabel LLP
Shearman & Sterling LLP
Sherritt International Corp.
Skylift Services Inc.
Smiley Excavating LLC
Stantec Consulting Services Inc.
Steel Works Manufacturing Ltd.
Stein, Jeffrey S.
Summit Machining & Welding Ltd.
Sun Coast Resources Inc.
Sun Life Assurance Co. of Canada
Superior Industrial Solutions
Talmar LLC
Taylor Brothers Welding Service Inc.
Texas Capital Bank NA
Texcan
Tiger Valuation Services LLC
Town & Country Supply Association
Tractor & Equipment Co.
Trafigura Pte. Ltd.
Transwest Mining Systems
Trent's Tire
Tribbie Plummer Church & Laplante LLC
Tunnel Ridge LLC
UGM Addcar Systems LLC
UMWA Combined Benefit Fund
US Bank
USC Consulting Group LLC
United Mine Workers of America
United States, Government of the, Bureau of
Indian Affairs
United States, Government of the,
Department of the Interior, Bureau of
Indian Affairs, Ute Mountain Ute Agency
United States, Government of the,
Department of the Interior, Minerals
Management Service
United States, Government of the,
Department of the Treasury, Internal
Revenue Service, Black Lung Excise Tax

United States, Government of the, Office of
Natural Resources Revenue
Universal Protection Service
Valor LLC
Vandeburg Excavation Inc.
Velocity Technology Solutions Inc.
Venture Technologies Inc.
WBM Technologies Inc.
Wagner Equipment Co.
Wajax Equipment
Wampum Hardware Co.
Warren Fabricating Corp.
Waukesha-Pearce Industries Inc.
Wells, Todd
Westcan Bulk Transport
Westmoreland Canada Holdings Inc.
Westmoreland Coal Co.
Westmoreland Kemmerer LLC
Westmoreland Resource Partners LP
Westmoreland Risk Management
Wheeler Machinery Co.
William Albert Inc.
Willis Ltd.
Willis of Tennessee Inc.
Wilmington Savings Fund Society FSB
Wire Rope Industries Ltd.
Wirerope Works Inc.
Worker's Compensation Board - Alberta
Wyoming, State of, Department of Revenue
Xenmax
Xenmax Commercial Energy Marketing Inc.
Xylem Dewatering Solutions Inc.
Yellowhead, County of (Alberta)

Schedule 2

| <u>Schedule</u> | <u>Category</u> |
|------------------------|-----------------------------------|
| 1(a) | Debtor Affiliates |
| 1(b) | Directors & Officers |
| 1(c) | 5% or More Shareholders |
| 1(d) | Bank-Lender-Administrative Agents |
| 1(e) | Bankruptcy Judges |
| 1(f) | Bankruptcy Professionals |
| 1(g) | Bondholders - Indentured Trustee |
| 1(h) | Contract Counterparties |
| 1(i) | Customers |
| 1(j) | Governmental/Regulatory Agencies |
| 1(k) | HR Benefits |
| 1(l) | Insurance |
| 1(m) | Landlords |
| 1(n) | Litigation |
| 1(o) | Ordinary Course Professionals |
| 1(p) | Other Significant Creditors |
| 1(q) | Significant Competitors |
| 1(r) | Sureties |
| 1(s) | Taxing Authorities |
| 1(t) | Top 50 Creditors |
| 1(u) | Unions |
| 1(v) | US Trustee Office |
| 1(w) | Utilities |
| 1(x) | Vendors |

SCHEDULE 2(a)

Debtor Affiliates

| | |
|---|---------------------------------|
| Absaloka Coal, LLC | Westmoreland San Juan, LLC |
| Basin Resources, Inc. | Westmoreland Savage Corporation |
| Buckingham Coal Company, LLC | WRI Partners, Inc. |
| Dakota Westmoreland Corporation | |
| Daron Coal Company, LLC | |
| Harrison Resources, LLC | |
| Haystack Coal Company | |
| Oxford Conesville, LLC | |
| Oxford Mining Company - Kentucky, LLC | |
| Oxford Mining Company, LLC | |
| Prairie Mines & Royalty ULC | |
| San Juan Coal Company | |
| San Juan Transportation Company | |
| Texas Westmoreland Coal Company | |
| WCC Holding B.V. | |
| WCC Land Holding Company, Inc. | |
| WEI - Roanoke Valley, Inc. | |
| Western Energy Company | |
| Westmoreland - Roanoke Valley, LP | |
| Westmoreland Canada Holdings Inc. | |
| Westmoreland Canada LLC | |
| Westmoreland Canadian Investments, LP | |
| Westmoreland Coal Company | |
| Westmoreland Coal Company Asset Corp | |
| Westmoreland Coal Sales Company, Inc. | |
| Westmoreland Energy Services New York, Inc. | |
| Westmoreland Energy Services, Inc. | |
| Westmoreland Energy, LLC | |
| Westmoreland Kemmerer Fee Coal Holdings, LLC | |
| Westmoreland Kemmerer, LLC | |
| Westmoreland Mining LLC | |
| Westmoreland North Carolina Power, LLC | |
| Westmoreland Partners | |
| Westmoreland Power, Inc. | |
| Westmoreland Prairie Resources Inc. | |
| Westmoreland Resource Partners, LP | |
| Westmoreland Resources GP, LLC | |
| Westmoreland Resources, Inc. | |
| Westmoreland Risk Management, Inc. | |
| Westmoreland San Juan Holdings, Inc. | |

SCHEDULE 2(b)

Directors & Officers

Alessi, Keith E.
Bachynski, Terry
Clutterbuck, Robert T.
Flexon, Robert C.
Grafton, Jennifer S.
Hamilton, Gail E.
Honish, Gregory J.
Horton, Keith
Hutchinson, Michael G.
Klein, Laurentius Ireneus Winfridus
Klingaman, Richard M.
Kohn, Gary A.
Kost, Kurt D.
Mackus, Craig R.
Meyer, Michael J.
Packwood, Jan B.
Paprzycki, Kevin A.
Scharp, Robert C.
Stein, Jeffrey S.
Tinstman, Robert A.
Troup, Nathan M.
Tywoniuk, Gerald A.
Ungurean, Charles C.
Veenstra, Jason W.

SCHEDULE 2(c)

5% or More Shareholders

| | |
|---|--|
| Acadian Asset Management LLC | Citadel Advisors LLC |
| AGF Investments Inc. | Citigroup Inc. |
| AGF Management Ltd. | Clarke, Ana M. |
| Alliance Bernstein | Con Edison, Retiree Plan |
| AllianceBernstein LP | Connecticut General Life Insurance Co. |
| Allianz Global Investors of America LP | Consulting Group Advisory Services |
| Allianz of America | Corsair Capital Management LP |
| Allianz SE | Creative Planning |
| American Century Cos. Inc. | Credit Suisse AG |
| American Century Investment Management | Credit Suisse Group AG |
| American Family Mutual Insurance | Cutler Group LP |
| American Family Mutual Insurance Co. SI | D. E. Shaw & Co. LP |
| American International Group | Deutsche Asset Management |
| American International Group Inc. | Deutsche Bank AG |
| Ameritas Investment Partners Inc. | Dimensional Fund Advisors LP |
| Analytic Investors LLC | Dimensional Fund Advisors Ltd. |
| Apollo Management Holdings LP | Federated Investors Inc. |
| AQR Capital Management LLC | Federated MDTA LLC |
| ART Advisors LLC | Fidelity Investments |
| Bachynski, Terry J. | Fidelity Management & Research |
| Balyasny Asset Management LLC | FIL Ltd. |
| Bank of America Corp. | Flexon, Robert C. |
| Bank of New York Mellon Corp. | FMR LLC |
| Bankinter Gestion de Activos SA | Gendell, Jeffrey L. |
| Bankinter SA | Geode Capital Management LLC |
| Barclays PLC | Goldman Sachs Group Inc. |
| Barings LLC | Grafton, Jennifer S. |
| Blackrock Advisors LLC | Great West Capital Management LLC |
| Blackrock Fund Advisors | Great West Life Assurance Co. |
| BlackRock Inc. | Group One Trading LP |
| Blackrock Institutional Trust | Guggenheim |
| Blackrock Investment Management LLC | Hamilton, Gail E. |
| BNP Paribas | Hartford Financial Services Group Inc. |
| BNP Paribas Arbitrage SA | Hartford Life Insurance Co. |
| Bogle Investment Management LP | HighTower Advisors LLC |
| Boston Partners | Hutchinson, Michael G. |
| Bridgeway Capital Management Inc. | IFP Advisors Inc. |
| Brown Advisory Inc. | IndexIQ Advisors LLC |
| Brown Advisory LLC | Invesco Ltd. |
| Charles Schwab Corp. | Invesco Powershares Capital Management |
| Charles Schwab Investment Management | LLC |
| Cigna Corp. | |

John Hancock Investment Management Services
JP Morgan Asset Management Japan
JPMorgan Chase & Co.
Kohn, Gary A.
Legal & General Group PLC
LWI Financial Inc.
Lyxor
Lyxor International Asset Management
Mackus, Craig R.
Macquarie Group
Macquarie Group Ltd.
Mangrove Partners
Mangrove Partners Master Fund Ltd., The
Manulife Asset Management US LLC
Manulife Financial Corp.
Massachusetts Mutual Life Insurance
Massachusetts Mutual Life Insurance Co.
Meeder Asset Management
Menta Capital LLC
Micheletti, Joseph E.
Millennium Management LLC
Morgan Stanley
Morgan Stanley & Co. LLC
Morgan Stanley Smith Barney LLC
Nationwide Financial Services Inc.
Nationwide Fund Advisors
New York, State of
New York, State of, Common Retirement Fund
Northern Trust Co.
Northern Trust Corp.
Numeric Investors LLC
Nuveen Fund Advisors
Nuveen Fund Advisors LLC
Olive Street Investment Advisers
Oppenheimer Funds Inc.
Oxford Asset Management
Pacific Investment Management Co.
Packwood, Jan B.
PanAgora Asset Management Inc.
Paprzycki, Kevin A.
Parametric Portfolio Associates
Power Corp. of Canada
Prelude Capital Management LLC
Principal Financial Group Inc.

Principal Management Corp.
ProShare Advisors LLC
ProShares Advisors LLC
Prudential Financial Inc.
Prudential Insurance Co. of America
Prudential Retirement Insurance & Annuity
RBC Capital Markets Arbitrage
RBC Trust Co. Delaware Ltd.
Renaissance Technologies LLC
RhumbLine Advisers
Robeco USA LLC
Royal Bank of Canada
Russell Investment Management
Russell Investments Canada Ltd.
Russell Investments Group Ltd.
Russell Investments Ireland Ltd.
Rydex Investments
Schadan, John A.
Scharp, Robert C.
Security Investors LLC
SEI Investment Management Corp.
SEI Investments Co.
SEI Investments Fund Management
SG Americas Securities LLC
Sigma Planning Corp.
Simplex Trading LLC
SSGA Funds Management Inc.
State Board of Administration of Florida Retirement System
State Farm Investment Management Corp.
State Farm Mutual Auto Insurance
State Street Corp.
Stein, Jeffrey S.
Stone Ridge Asset Management LLC
Stonehill Capital Management Inc.
Stratos Wealth Partners Ltd.
STRS Ohio
SunAmerica Asset Management LLC
SunTrust Plan
T. Rowe Price Associates
T. Rowe Price Group Inc.
Teachers Advisors Inc.
Teachers Insurance & Annuity Association- College Retirement Equities Fund
TFS Capital LLC
Tinstman, Robert A.

Tower Research Capital LLC
Troup, Nathan M.
Tudor Investment Corp.
Two Sigma
Two Sigma Advisers LP
Two Sigma Investments LLC
UBS
UBS Group AG
United Services Automobile Association
USAA Asset Management Co.
VALIC Co. I
Vanguard Group
Vanguard Group Inc.
Vanguard Group Ireland Ltd.
Vanguard Investments UK Ltd.
Vantagepoint Investment Advisers
Veenstra, Jason W.
Venor Capital Management LP
Voya Investment Management LLC
Voya Investments LLC
Wellington Management Group LLP
Wells Fargo & Co.
Wells Fargo Advisors LLC
Wells Fargo Bank NA
Wells Fargo Securities LLC
Western Standard LLC
Westmoreland Coal Co.
Whittier Trust Co.

SCHEDULE 2(d)

Bank-Lender-Administrative Agents

| | |
|---|---------------------------------------|
| Adams Mill CLO Ltd. | Danske Bank A/S |
| Allianz Global Investors of America LP | Deutsche Bank Securities Inc. |
| Allianz SE | Deutsche Bank Securities USA LLC |
| Argo Group International Holding | Dryden Senior Loan Fund |
| Aviva Group | Franklin Advisers Inc. |
| Aviva Investors | Franklin Floating Lower Tier |
| Aviva plc | Franklin Floating Rate Master |
| Bank of Montreal | Franklin Investors Securities |
| Bank of Tokyo-Mitsubishi UFJ Ltd. | Franklin Resources |
| Barclays Bank PLC | Franklin Resources Inc. |
| Blackrock Capital Investment Corp. | Franklin Strategic Income Fund |
| BlueMountain CLO 2012-2 Ltd. | Franklin Templeton Investments |
| BlueMountain CLO 2013-1 Ltd. | Franklin Templeton Investments Corp. |
| BlueMountain CLO 2013-4 | Franklin Templeton Series II Funds |
| BlueMountain CLO 2014-1 Ltd. | Franklin US Floating Rate Master |
| BlueMountain CLO 2014-3 Ltd. | Greenwich Street Advisors |
| BlueMountain CLO 2014-4, Ltd. | Greenwich Street Advisors LLC |
| BlueMountain CLO 2015-1 | IA Clarington Investments |
| BlueMountain CLO 2015-2 Ltd. | Ivy Apollo Multi Asset Income |
| BlueMountain CLO 2015-4 Ltd. | Ivy Apollo Strategic Income Fund |
| BlueMountain CLO 2016-1 Ltd. | Ivy High Income Fund |
| BlueMountain CLO 2016-2 Ltd. | Ivy High Income Opportunities |
| BlueMountain CLO 2016-3 Ltd. | Ivy Investment Management |
| BlueMountain CLO Ltd. | Ivy Investment Management Co. |
| BMO Capital Markets Corp. | Ivy VIP High Income |
| Bowery Funding ULC | Jackson Mill CLO Ltd. |
| Brinker Capital Inc. | JH Lane Partners |
| Canyon Capital CLO Ltd. | JH Lane Partners Master Fund LP |
| Canyon Partners LLC | John Hancock Funds II Floating Rate |
| Canyon Value Realization, The | Kansas Public Employees Retire |
| Chou America Management Inc. | Kentucky, Commonwealth of, Retirement |
| CIFC Asset Management LLC | Systems |
| CIFC Funding 2012-I Ltd. | Kentucky, Commonwealth of, Teachers' |
| CIFC Funding Ltd. | Retirement System |
| Clarington Capital Management Inc. | Legg Mason |
| Cohanzick Management LLC | Legg Mason Inc. |
| Collins Long/Short Credit Fund | Legg Mason Partners Fund Advisor |
| Credos Floating Rate Fund LP | Legg Mason Partners Fund Advisor LLC |
| Cross Sound Distressed Opportunities | Lincoln Square Funding ULC |
| Cross Sound Distressed Opportunities Fund | LM Asset Services LLC |
| LP | Lyxor |
| Cross Sound Management LLC | Lyxor International Asset Management |

Mangrove Partners Master Fund Ltd., The
 Marathon CLO Ltd.
 Marathon CLO V Ltd.
 Marathon CLO VI Ltd.
 Marathon CLO VII Ltd.
 Marathon CLO VIII Ltd.
 Marneu Holding Co.
 Medley Capital Corp.
 Mountain Hawk III CLO Ltd.
 MSD Credit Opportunity Master Fund LP
 MSD Partners LP
 Nationwide Fund Advisors
 Nebraska Investment Council
 NM Capital Utility Corp.
 NN Group NV
 Northeast Investors Trust
 Northeast Investors Trust Co.
 Northwest Mutual Funds Inc.
 Oaktree Capital Management Inc.
 Oaktree Opportunities Fund X Holding
 Oaktree Value Opportunities Fund
 Oaktree Value Opportunities Fund Holdings
 LP
 OCP CLO 2012-2 Ltd.
 OCP CLO 2013-4 Ltd.
 OCP CLO 2014-5 Ltd.
 OCP CLO 2014-6 Ltd.
 OCP CLO 2014-7 Ltd.
 OCP CLO 2015-10 Ltd.
 OCP CLO 2015-8 Ltd.
 OCP CLO 2015-9 Ltd.
 OCP CLO 2016-11 Ltd.
 OCP CLO Ltd.
 OCP Senior Credit Fund
 Onex Credit Partners LLC
 Onex Debt Opportunity Fund Ltd.
 Onex Senior Credit Fund LP
 Onex Senior Credit II LP
 Pacific Investment Management Co.
 Pacific Investment Management Co. LLC
 Pacific Investment Management Co.,
 Employees' Retire
 PCM Fund Inc.
 PIMCO
 PIMCO Bermuda Trust II

PIMCO Bermuda Trust II: Pimco Bermuda
 Income Fund (M)
 PIMCO Cayman Trust
 PIMCO Corporate & Income Opportunity
 PIMCO Corporate & Income Strategy
 PIMCO Corporate & Income Strategy Fund
 PIMCO Dynamic Credit And Mortgage
 Income Fund
 PIMCO Flexible Credit Income Fund
 PIMCO Funds
 PIMCO Funds Ireland PLC
 PIMCO Funds: Global Investors Series PLC
 Income Fund
 PIMCO Funds: PIMCO Income Fund
 PIMCO Funds: PIMCO Investment Grade
 Corporate Bond Fund
 PIMCO Funds: PIMCO Long-Term Credit
 Fund
 PIMCO Global Credit Opportunities
 PIMCO Global Income Opportunities Fund
 PIMCO Global Stocksplus & Income Fund
 PIMCO High Income Fund
 PIMCO Income Fund
 PIMCO Income Strategy Fund
 PIMCO Income Strategy Fund II
 PIMCO Investment G
 PIMCO Loan Interests & Credit
 PIMCO Monthly Income Fund (Canada)
 PIMCO Senior Floating
 Privatebank & Trust Co.
 Providence Health & Services I
 QS Investors LLC
 Redwood Capital Management LLC
 Redwood Opportunity Master Fund
 RiverPark Advisors LLC
 Rogge Global Partners Ltd.
 Rogge Global Partners plc
 Sagitta Asset Management Ltd.
 Salomon Brothers Asset Management
 Salomon Brothers Asset Management Ltd.
 Sentinel Advisors
 Sentinel Advisors Co.
 Sentinel Asset Management Inc.
 Sentinel Multi Asset Income Fund
 Shenkman Capital Management Inc.
 Shenkman Floating Rate High Income

Sierra Income Corp.
Smith Barney Fund Management LLC
South Dakota, State of, Investment Council
State Street Corp.
Stonehill Capital Management LLC
Stonehill Institutional Partners LP
Stonehill Master Fund Ltd.
Teachers Insurance & Annuity Association-
College Retirement Equities Fund
Templeton Management Ltd.
Tennenbaum Capital Partners LLC
UBS
UBS AG
University of Missouri
US Bank NA
Waddell & Reed Financial Inc.
Waddell & Reed Investment Management
Waddell & Reed Investment Management
Co.
Washington Mill CLO
Washington Mill CLO Ltd.
Wellington Shields & Co. LLC
Western Asset Global High Income
Western Asset Management Co.
Western Asset Management Co. LLC
Western Asset Management Co. Ltd.
Western Asset Middle Market Debt
Western Asset Middle Market Income
Whitebox Advisors LLC
Wolverine Asset Management LLC
Wolverine Flagship Fund Trading Ltd.
York Credit Opportunities Fund LP
York Credit Opportunities Investments
Master Fund LP
ZAIS CLO 1 Ltd.
ZAIS CLO 2 Ltd.
ZAIS CLO 3 Ltd.
ZAIS CLO 4 Ltd.
ZAIS CLO 5 Ltd.
ZAIS CLO 6 Ltd.
ZAIS Opportunity Master Fund Ltd.

SCHEDULE 2(e)

Bankruptcy Judges

Bohm, Jeff
Bradley, David J.
Huennekens, Kevin R.
Isgur, Marvin
Jones, David
Norman, Jeffrey P.
Phillips, Keith L.
Rodriguez, Eduardo V.

SCHEDULE 2(f)

Bankruptcy Professionals

Alessi, Keith E.
Alvarez & Marsal North America LLC
Beyer, Michael
Centerview Partners LLC
Deloitte & Touche LLP
Donlin Recano & Co. Inc.
Ernst & Young LLP
Fasken Martineau DuMoulin LLP
FTI Consulting Inc.
Houlihan Lokey Inc.
Kramer Levin Naftalis & Frankel
Kurtzman Carson Consultants LLC
Lazard
McKinsey Recovery & Transformation Service US LLC
Schulte Roth & Zabel
Stein Advisors LLC

SCHEDULE 2(g)

Bondholders - Indentured Trustee

Lyxor Asset Management SA

Lyxor International Asset Management SA

SCHEDULE 2(h)

Contract Counterparties

| | |
|--|---|
| 1090931 BC Ltd. | Allen, Diane |
| 1683740 Alberta Ltd. | Allen, Fairy M. |
| 1814100 Alberta ULC | Allen, Francis E. |
| 1836774 Ontario Ltd. | Allen, Gerald J. |
| 290 LLC | Allen, Gloria L. |
| 3D Service LLC | Allen, James A. |
| 3D-P | Allen, Jeannie Marie |
| Abbey Family Partnership | Allen, Ken |
| Abbey, Alan | Allen, Lori McDougal |
| Abbey, Alice | Allen, Robert L. |
| Absaloka Mine | Allen, Rosemary |
| Acclaim Ability Management Inc. | Allen, Stanley E. |
| Acme Inc. | Alpha Natural Resources Inc. |
| Action Car & Truck Accessories | Alsco |
| Adams, Robert | Alta Land & Cattle |
| Adaptive Insights Inc. | Altheir's Oil Inc. |
| Addy, Carolyn | Altier Oil Inc. |
| Adkins, Dora | Altius Minerals Corp. |
| Advanced Protection Systems Inc. | Altius Prairie Royalties Corp. |
| AEM Corp. | Alvarez & Marsal North America LLC |
| AEP Generation Resources Inc. | Amax Inc. |
| AEP Land Management Office | AMAX Inc., The |
| AG Golden | AMC Billboard Co. Ltd. |
| Agapito Associates Inc. | AmeriBen/IEC Group |
| AIC Solutions Group Inc. | American Electric Power Co. Inc. |
| Aikins MacAulay & Thorvaldson LLP | American Electric Power Co. Inc., Office of |
| Albert Power Ltd. | General Counsel |
| Alberta Power (2000) Ltd. | American Electric Power Service Corp. |
| Alberta Power (2001) Ltd. | American Express Travel Related Services |
| Alberta Power (2002) Ltd. | Co. Inc. |
| Alberta Power Ltd. | American Guarantee & Liability Insurance |
| Alberta, Province of (Canada), Minister of | Co. |
| Finance | America's Job Exchange Inc. |
| Alberta, Province of (Canada), Municipal | Amsden, Charles W. |
| Affairs | Anadarko Land Corp. |
| Alight | Anderson, Lynn C. |
| Allen & Imler Coal Sales | Anderson, Martha |
| Allen, Amanda K. | Andrews Consulting Group Inc. |
| Allen, Beth M. | Andrews International |
| Allen, Calvin A. | Anecia B. Wall & James R. Wall Revocable |
| Allen, Christine M. | Living Trust, The |
| Allen, Diana | Anisoft |

Annie Nanny
Anthem Blue Cross & Blue Shield
Antolak, Linda
Antolak, Margaret
Antolak, Richard
Antolak, Stanley
Aon Consulting Inc.
Aon Hewitt Inc.
AON Risk Services Northeast Inc.
Apache Canada Ltd.
AQYRE
Archdiocesan Priests Relief Fund Inc.
Argonaut Insurance Co.
Arial Photography Services
Arizona Public Service Co.
Armells Creek Land & Cattle Co.
Armstrong Energy Inc.
Armstrong, E. Taylor
Arnold, Bonnie I.
Arnold, Dean A.
Arnold, Harold A.
Ashenhurst Ranch Inc.
Ashton, Anthony
Ashton, Karen
Asset Management Innovations Corp.
AT&T Corp.
ATCO Electric
ATCO Power (2002) Ltd.
ATCO Power Ltd.
AU Mines Inc.
Aukland, Donna
AvePoint Inc.
Avista Corp.
Ayrshire Collieries Corp.
Azima DLI LLC
Babich, Nona McDougal
Badget , Russell, III
Baggs, Ernie
Baggs, Kathy
Baird, Marion McKinney
Baird, Marion McKinny
Baker, Anthony J.
Baker, Bertha L.
Baker, Joe
Bandy, Exie
Bandy, W. Edwin

Bank of America National Trust & Savings
Association
Bank of New England
Bank of New England NA
Bank of Oklahoma
Bank of Oregon
BankDirect Capital Finance
Bannowsky, Mary Irene
Barbe, Donald
Barbe, Eric
Barbe, Larry
Barbe, Paula
Barbe, Sherry
Barbe, Terry
Barker, Mart D.
Barker, Marty D.
Barrick Gold Exploration Inc.
Barricklow, Larry
Barringer, John W.
Barringer, Lewis T., Jr.
Barron, Gina M.
Bartels, Diane
Bartels, Edward
Basin Electric Power Cooperative
Basinger, Naomi
Bates, John
Bates, Ruth
Bau, Ann
Bau, Peter
Baumgard, Joseph J.
Baumgard, Mildred
Baxter, Douglas E.
Baz, Arthur
Baz, Jane
Beacon Aviation Inc.
Beal, Gerald
Beal, Vera
Bear Valley Communications Inc.
Beatrice, Mark A.
Beaver Overhead Door Co.
Bedway Land & Minerals Co.
Beer, Diane
Beer, Joseph
Belmont Coal
Belmont Jefferson Beagle Club Inc., The

Belmont, County of (OH), Board of
Commissioners
Belmont, County of (OH), Port Authority
Benally, Alexander
Benally, Ambrose
Benally, Mae
Benally, Virgil
Benedict, Judy
Bengough No. 40, Rural Municipality of
(Saskatchewan)
Bensinger DuPont & Associates Inc.
Beowulf Energy LLC
Bergquist, Agnes
Bergquist, Gerald
Bergquist, Kris
Bergquist, Lyell
Bergquist, Michael
Berlin Mineral Co.
Berry, Dean A.
Bessie W. Worrell Living Trust
Betts, Corinne
Betts, Corinne A.
Betts, Richard
Betts, Richard G.
Beulah Mine
BF Oxford SPE LLC
BHP Billiton
BHP Billiton Ltd.
BHP Billiton New Mexico Coal Co.
BHP Mine Management Co.
BHP Minerals International Inc.
BHP Navajo Coal Co.
Bieber, Elizabeth A.
Bieber, Roger L.
Big Sky Coal Co.
Big Sky Linen & Uniform
Biggs, Laura
Biggs, Laura Lee
Bison Engineering Inc.
Bivin, Betty
Bivin, Ruth Ann Walters
BJ's Refrigeration
Black Earth Humic LP
Black, Leonard E.
Blackhand Environmental LLC
Blackrock Kelso Capital Corp.

Blake Cassels & Graydon LLP
Blanchard, Catherine M.
Blanchard, Cindy
Blanchard, David. F.
Blanchard, Helen T.
Blanchard, Mary C.
Blanchard, Patricia
Blanchard, Stephen L.
Blanchard, Thomas E.
BLC Development Co.
Blue Marble
Bluff Terminal Co.
BMO Capital Markets Investment & Corp.
Banking
BMO Nesbitt Burns Inc.
Bobby Gene McGuyer Testamentary Trust
Boeckel, Allegra
Boeckel, LeRoy
Boeckman, Elizabeth Mayer
Boedecker, Brett
Boggess & Boggess Inc.
Boggess, James
Boggess, Janet
Boggess, Joseph
Boggess, Mollie
Boggess, Paul
Boich, Wayne
Boland, EP
Boland, Eward W.
Boland, Joan
Bonavista Energy Corp.
Bond Safeguard Insurance Co. Inc.
Bond, Mae W.
Booker, Marty D.
Booth Brothers Land & Livestock
Booth Land & Livestock Co.
Booth, Gary
Booth, Mark
Booth, Phyllis
Borgel, Gerald
Borgrink, Henry F.
Borgrink, Leah Sandra
Borgrink, Sherrian Marie
Bosler Family, The
Bosler, Elizabeht
Bosler, Elizabeth R.

Bosler, H. James
Bosler, James
Bowen, Earl R., Jr.
Bowers, Karen
Bowers, Karl
Bowers, Karla
Bowers, Nolan
Bowers, Shirley
Bowie Resource Partners LLC
Bowles, Donald E
Boyer, Barbara L.
BP Canada Energy Group
Brackett, James C.
Brackett, Jeff D.
Brackett, Lori
Bradsby Group
Brake, Lonnie J.
Brandeis Machinery
Branham, Michael W.
Brant, Anna L.
Braun, Angeline
Brennan, Gwenolyn
Brewer, Cathy L.
Brewer, Deedra McDougal
Brewer, Jackie L.
Brewer, Joan
Brewer, Joan B.
Bricker & Eckler LLP
Bridgestone Mining Solutions
Brier Ridge Real Estate Inc.
Brimhall Family Trust
Brimhall, Agnes
Brimhall, Floyd D.
Brimhall, Gerald
Brimhall, Karen
Brimhall, Karl Ray
Brimhall, Mary E.
Brimhall, Troy W.
Brimhall, Wayne C.
Broadridge Corp. Issuer Solutions Inc.
Broadridge Corporate Issuer Solutions Inc.
Broadridge Investor Communication
Solutions Inc.
Brodie, Jan Marie
Brodie, Nell H.
Broken Hill Proprietary (USA) Inc.

Brokenshire, Wayne
Brooks, Irma
Brooks, Michael
Brown Cattle Co. Shareholders Coal Trust,
The
Brown Cattle Coal Co.
Brown's Shoe Fit Co.
Brownstein Hyatt Farber Schreck LLP
Bruner Land Co. Inc.
Brunton, Dorothy R.
Brunton, Trevison D.
Bryant, William W.
BS Development
Buchanan, Amanda
Buckeye Industrial Mining Co.
Buckeye Management
Buckeye Management Enterprises
Buckeye Management Enterprises Inc.
Buckeye Power Inc.
Budzik, Margaret A.
Budzik, Ronald A.
Burch, Mary Jane
Burlington Northern Inc.
Burlington Northern Railroad Co.
Burlington Resources
Burlington Resources Oil & Gas Co. LP
Burns, David
Burns, Marie W.
Busath, Louise
C&E Coal Inc.
C&R Coal Co. Inc.
Cabin LLC, The
Calibre Energy Inc.
Calumet Specialty Product Partners LP
Camaron, Kirsten
Camaron, Lucas
Cameron, Kirsten
Cameron, Lucas
Cameron, Lucas M.
Campbell, Beulah M.
Campbell, Cecil L.
Campbell, Charlene
Campbell, Cliff
Campbell, Joyce A.
Campbell, Ricky C.
Campbell, Steven P.

Campbell, Terri L.
Campbell, Terry
Campion Resources Ltd.
Canada, Government of, Revenue Agency
Canadian Pacific Railway
CanEra Energy Corp.
Cannon, Kenton
Cannon, Kenton C.
Cannon, Sharon
Cannon, Sharon J.
Canon Financial Services Inc.
Canter, Ralph I.
Cantrell, Gelinda M.
Capitol Network LLC
Capstone Holding Co.
Capstone Holding Co. LLC
Carbon Development Partnership
Cardinal Trust LLC
Career Builder
Carnes, Dorthy
Carnes, James
Carnes, James E.
Carney, Homer T.
Carvat Coal Co.
Cascade Bottled Water & Coffee Service
Cassels Brock & Blackwell LLP
Catalyst Environmental Solutions
Catapult Systems LLC
Catena Consulting LLC
Caterpillar
Caterpillar Financial
Caterpillar Financial Services
Caterpillar Financial Service Ltd.
Caterpillar Financial Services Corp.
Caterpillar Financial Services Leasing ULC
Caterpillar Financial Services Ltd.
Caterpillar Inc., Mining Financial Services
CCC Group Inc.
CCG Advisors LLC
CDDDB Holdings LLC
CDG Engineers Inc.
CE Martin Heirs LLC
Cedar Creek Associates Inc.
Cenovich, Marilyn Gail Cunningham
Cenovus Energy Inc.
Centerview Partners LLC

Central States Coal Reserves of Kentucky
LLC
Century Wireless Services
Cerberus Business Finance LLC
CG Joyce Jr. Investments LP
Chambers Development of Ohio Inc.
Charlie C. Jameson Testamentary Trust
Charlton, Nora
Charolais Corp.
Charolais Mining Co. LLC
Charter Communications Operating LLC
Charters, William H.
Chase Manhattan Bank NA, The
Cheryl Lee Cunningham Castle
Chesapeake Exploration LLC
Chevron Mining
Chevron Mining Inc.
Chevron USA Inc.
Chumney, Eugene
Chumney, Shirley
Cinquepalmi, Gannett
Cinquepalmi, Robert
Citicorp USA Inc.
Citizens National Bank of McConnellsville,
The
Clapper, Leslie
Clapper, Teresa
Clarence S. & Bobbie J. Pertl Living Trust
Clark McCall Land & Cattle LLLP
Clay, Township of (OH)
Clay, Township of (OH), Board of Trustees
Clearfield Bituminous Coal Co.
Clearly Communications
Clements, Grace A.
Clifton Larson Allen LLP
Cline Group LLC, The
Cline Sailer, Gladys I.
Cline, Donald V.
Cline, Maxine C.
Clites, Leona
Clorox Co. of Canada Ltd., The
Clorox Co., The
Clunk, Dennis R.
CNX Center
CNX Gas Co. LLC
Coal Reserve Holding LLC

Coal Reserve Holding Ltd. Liability Co.
Coal Reserve Holding Ltd. Liability Co. No.
1
Coal Service Design, General Director
Coal Valley Mine (Alberta)
Coal Valley Resources Inc.
Cobb, Karen
Cobb, Matthew
Cognition LLP
Coleman, James
Coleman, Judith
Collins, Clifford W.
Collins, Donna
Collins, Paula A.
Collins, Perry
Collins, Rebecca
Collins, Stanley
Collins, Terry
Collins, Virginia D.
Collyer, Bertram W.
Collyer, Darlene
Collyer, Darlene M.
Collyer, James B., Jr.
Colonial American Casualty & Surety Co.
Colorado Life & Health Insurance
Protection Association
Colorado, State of
Colstrip Community Services Co.
Colstrip Electric Inc.
Colstrip Energy LP
Colstrip Medical Center
Colstrip Steam Electric Station
Columbiana, County of (OH), Auditor
Columbus & Southern Ohio Electric Co.
Columbus Southern Power Co.
Comcast Business Communications LLC
Comcast Cable Communications
Management LLC
Commonwealth Land Title Insurance Co.
Commonwealth Mining LLC
Communications Energy & Paperworkers
Union of Canada, Local 649
Company, Rhonda F.
ComResource Inc.
Comstock, Bruce A.
Comstock-Abel, Beulah F.

Comtech (Communication Technologies)
Ltd.
Comtech (Telecom Solutions) Ltd.
Comtech Telecommunications Solutions
Ltd.
Conesville Coal Preparation Co.
Conoco Phillips Canada Resources Corp.
Conotton Land Co.
Conradson, Conrad G.
Conservation Fund, The
Consol Mining Co.
Consol Mining Co. LLC
Consol of Ohio LLC
Consolidated Land Co.
Consolidation Coal Co.
Consolidation Coal Co., The
Continental Heritage Insurance Co.
Coomer, Brenda
Coomer, Frank
Cooperrider, Beth M.
Coshocton, County of (OH), Title
Department
Cowgill, Karen
Cowgill, Steven
Cowgill, Steven E.
Coyote Partners
Coyote Partners SAS
Coyote Station
Craig, David
Craig, David L.
Craig, Holly M.
Craig, Stacy
Craig, Stacy L.
Cravat Coal Co.
Creek Coal Co.
Crescent Point Resources Partnership
Crew Energy Inc.
CridCo Water Treatment
Cripps Sears & Partners
Crittenden County Coal Inc.
Crooksville Coal Co. Inc.
Cross Borders Drilling
Crossman, David
Crossman, Vickie
Crossman, Vickie M.
Crosson, Betty

Crow Farms
Crow Tribe of Indians (MT), Executive
Branch
Crow Tribe of Indians (MT), Legal
Department
Crum, Marie L.
Crum, Ron
Crum, Ronald
Crum, Stephanie
Cryder, Bruce
Cryder, Bruce E.
CSE Inc.
CSX Transportation Inc.
CTL Hosting Customers
Cundiff, Anna Loraine
Cundiff, Loraine McFadden
Curts, Mike
Custom Recyclers
Cybereason Inc.
Cylance Professional Services
Cyprus Amax Royalty Co.
Cyprus Creek Land Co.
Cyprus Creek Land Resources
Cyprus Creek Land Resources LLC
Cyxtera Communications LLC
D&P Land Investments LLC
D&R Disposal
D. Joan Shepard Trust
Dakota Coal Co.
Dament Services Ltd.
Damet Services Ltd.
Daron Coal Co.
Daron Coal Co. Inc.
Darryl L. James Consulting LLC
Darwin H. Mueller Trust No. 1
Data Systems International Inc.
Davidson, Pam
Davidson, Tommy
Davis Graham & Stubbs
Davis, Dorthy
Day, Deborah
Day, Deborah S.
Day, James
Day, James E.
Deal IQ Inc.
Deibel, Diane

Dentons Canada LLP
Denver Series of Lockton Cos. LLC
Derenburger, David E.
Derenburger, Edgar C.
Derenburger, Sandra
Des Marais, Elta V.
Des Marais, Michael M.
Deshazo Crane Co. LLC
Deutsche Bank
Deutsche Bank AG
Development Design & Construction LLC
Devon Canada Corp.
Dextraze, Gregory
Dextraze, Marjorie
Digneo, Edward M.
Digneo, Stella B.
Dillion, Fredrick
Dillion, Rochelle
Dillon, Frederick
Dillon, Rochelle
Diocese of Gallup (NM)
DLJ Consulting
Dockins, Brenda
Dockins, William
Dodds Property
Dodds, Diana
Dodds, Gary
Dodds, Gerrie
Dodds, Harry
Dodds, John
Dodds, Susan
Donato, June
Donlin Recano & Co. Inc.
Dorchester Energy Inc.
Dorothy N. Pollock Trust
Doughty, Charles S., Jr.
Doughty, Leanna
Doughty, Leanna, Jr.
Douglas, Dean
Douglas, Jill
Douglass, Brenda
Douglass, Mark
Douglass, Normain
Douglass, Patricia
Dover, City of (DE)
Downcon Enterprises Ltd.

Drives & Control Services Inc.
 Drydock Coal Co.
 Ducharme McMillen & Associates Inc.
 Dudley, Marla McDougal
 Duff & Phelps LLC
 Dukart, Darcy
 Duke Energy Kentucky Inc.
 Dukelow Family Trust
 Dukelow, Rose L.
 Dukes, Bobby
 Dukes, Jonnie
 Dukes, Marjorie
 Duncan, Brooke
 Duncan, Thomas Bradley
 Dunlap Creek Ranch Inc.
 Dunlap, Ann
 Dunlap, Anna L.
 Dunlap, Jim T.
 Dunlap, Joyce
 Dunlap, Lewis A.
 Dunsch, Daniel
 Dunsch, Martha
 Dupech Inc.
 DynoConsult
 E. Lamont Palmer & Sandra Palmer Family Trust
 Eagle Creek Farm Properties
 Eagle Creek Farm Properties Inc.
 East Central Gas Co-Op Ltd.
 East Kentucky Power Cooperative Inc.
 East Ohio Properties LLC
 East West Bank
 Eastham, Frostie
 Eastham, Frostie A.
 Eastham, William
 E-Commodities Holdings Ltd.
 Ecosphere Environmental Services
 Edmonson Fuels LLC
 Edmonton Power
 Edwards, James H.
 Egypt Valley Stone Inc.
 El Paso Natural Gas Co. LLC
 Eldor-Wal Registrations 1987 Ltd.
 Elkol-Sorensen Mine
 Ellis, Alice
 Ellis, Cathi

Ellis, Fern V.
 Ellis, Frank E.
 Ellis, Frank E., Jr.
 Ellis, Joe
 Ellis, John
 Ellis, Joseph
 Ellis, William J.
 Ellison Family Trust
 Elwood Staffing Services Inc.
 Emeco Canada Ltd.
 ENBALA Power Networks Inc.
 Enbridge Pipelines (East Texas) LP
 EnCana Corp.
 Energy Laboratories Inc.
 Enerwise Global Technologies Inc.
 Engbrecht, Pearl
 ENMAX Energy Corp.
 Enterprise Fleet Management Canada Inc.
 Enterprise Fleet Management Inc.
 Enterprise FM Trust
 Enzsol Enterprises Inc.
 EPN Field Services LLC
 Erickson Contract Surveying Inc.
 Erm-West Inc.
 Estate of Agnes D. Washington
 Estate of Amelia Samet Kornfeld
 Estate of Carrie F. Roundface
 Estate of Charles C. Core
 Estate of DeeJay Roundface
 Estate of Dorothy Dimple Mitchell
 Estate of Dorothy H. Evans, The
 Estate of Elizabeth Smith Tribble
 Estate of Gail Geibel
 Estate of James H. Pollock
 Estate of John T. Blazek
 Estate of Johnnie B. Ruffeno
 Estate of Joseph Sipe
 Estate of Karen Estelle Dockins
 Estate of Lena Marie Achgill
 Estate of Luther F. Weaver
 Estate of Mabel Slevin
 Estate of Melinda Armstrong-Kirsch
 Estate of Nell Dezelle Morrow
 Estate of Ruth I. Core
 Estate of Sipe
 Estate of Victor Lee Pate

Estate of Virginia Harrah
Estate of Virginia Harris
Estate of Virginia S. Whitmer, The
Estate of Ylena Russell
Estevan Coal (1996) Corp.
Estevan Coal Corp.
Etzel, Norma
Eubanks, Jeff
Eubanks, Tom
Evelyn Power Craddock Family Irrevocable
Trust
Evergreen Mineral Co. Inc.
Everly, Doug
Everly, Norma
Evers, Ann
Evers, Michael
Experis US Inc.
F&D Holdings LLC
Fairchild, John
Fairchild, Lisa
Fairfield, John
Fairfield, Lisa
Fairmont Road South LLC
Fairview Land Co.
Farley Inc.
Farley, Burton
Farley, J. Burton
Farley's Inc.
Farm Credit Services of Mid-America
FLCA
Farmington Electric Utility System
Farmington, City of (NM), Electric Utility
System
Farnsworth, Ferrell
Farnsworth, Omer
Farstad Oil Inc.
Faye Keogh Revocable Trust
Federal Land Bank of Saint Paul, The
Feil, Judith G.
Felicca, Phillip S.
Fenner Dunlop Conveyor Systems &
Services Inc.
Fentch, Barbara
Fentch, Wilfred
Ferris Coal Co. Inc.
Ferris Lands LLC

Fetch, Barbara
Fetch, William
Fidelity & Deposit Co. of Maryland
Financial Reporting Advisors LLC
Finning
Finning (Canada)
Firestone, Daryl
First Bank NA
First Interstate Wealth Management
First Light Funding I Ltd.
First Presbyterian Church of Stephenville
Fisher, John
Fister, Joeseph
Fister, Joseph
Fister, Theresa
Fitch, Sharon Kay
Fiutem, Linda
Fiutem, Paul
Fluharty, Fred
Fluharty, Greg
Fluharty, Randall
Flushing, Township of (MI)
Flushing, Township of (OH)
FMC Corp.
Foley, Lillian A.
Foley, Oney L.
Foothills Manufactured Home Community
Foottit, Lynn Norsworthy
Fording Coal Ltd.
Forestburg Collieries (1984) Ltd., The
Forestburg Collieries Ltd.
FortisAlberta Inc.
Foundation Royalty Co.
Four Seasons Equipment Inc.
Four Star Oil & Gas Co.
Fouts, William Bruce
Foutz, Cindra
Foutz, Joel W.
Foutz, Martin Dirk
Foutz, Phil Blaine
Foutz, Sherry Ann
Fox, Robert
Frame, Goldie Harris
Frame, Raymond B.
Franklin Real Estate Co.
Frantz, Amy L.

Fregiato, Frank A.
Frink, Brady
Frink, Tina M.
Fruitland Land & Cattle Co.
FTI Consulting Inc.
Fugro EarthData Inc.
Fugro Horizons Inc.
Fulkerson, Goldie
Fulkerson, John
Fuller, Stacy
G4S plc
G4S Secure Solutions (USA) Inc.
Gadd, Cindy
Gallatin Scales
Galyen, Doug
Galyen, Jane
Gamut Capital Management LP
Garau, John A.
Gardner, Patricia H.
Garfield, Genie
Garfield, Russell
Garlikov & Associates Inc.
Garris, Randy
GCF Oxford SPE LLC
GCM Services Inc.
Gehris, Tanya
Geibel Family
Geibel Family Trust
Geibel Lumber Co.
Geibel Lumber Co. Inc.
Geibel, Gail
Geibel, John
Geibel, Jon
Geibel, Lydia
General Electric Capital Corp.
General Equipment & Supplies Inc.
Genesee & Wyoming Inc.
Genesee Coal Mine Joint Venture
George R. Smouse Estate
Giebel, John
Gilbert, Alice
Gilbert, Nelson
Gillen, DeRon
Gillen, Joe E.
Gillen, Ronald L.
Gilshannon, Joan M.

Gilshannon, Thomas B.
Glacier Park Co.
Gladd, Cindy E.
Gladdish, Kent
Glass, William R.
Glauser, Walter
Glen Cowan & Associates Real Property
Appraisals Ltd.
Glen Peterson Construction Ltd.
Glenn O. Hawbaker Inc.
Global Systems Integration Inc.
GMHR
GNP LLC
Godbersen, Greg
Golden Eagle Mine
Golen, John Van
Goodman, Janice
Goodman, Richard L.
Grable, Sue
Grable, William
Graham, Bryan H.
Graham, Carolyn
Graham, Clay
Graham, James
Graham, James F.
Grainger Industrial Supply
Grainger Industrial Supply India Ltd.
Grand Quadri Cattle Co.
Gray, Sandra
Great Northern Properties LP
Green, Susan K.
Green-Crawf Farm LLC
Greenebaum Doll & McDonald PLLC
Greenfly Networks Inc.
Greenleaf Land & Livestock
Greenwich Insurance Co.
Greibel, Jon
Greibel, Lydia
Grishkowsky, Martha
Grishkowsky, Reinhart
Grissom, Danny
Grissom, Peggy
Groombridge, Cliff
Grubb, Gloria A.
Grubb, Richard E.
GS Energy

GS Energy LLC
GTG Corp. Pty. Ltd.
Gulf Oil Corp.
Gulfport Energy Corp.
Gustafson, Mike T.
Haaga, Matt
Haas, Martha
Half, Robert
Halls, Beatrice G.
Halls, Winston J.
Halsey, Edwin
Halsey, Thelma
Hampton, Cynthia Kaye Kennedy
Hancock, C.R.
Hancock, CR
Handa, Patsy
Handa, William
Hanna Coal Co.
Harkins, Dwain
Harkins, Paula
Harris Oilfield Construction Ltd.
Harris, C. Fay
Harris, John E.
Harris, Joyce
Harrison Leasing Co.
Harrison Leasing Co. Inc.
Harrison Resources LLC
Harrison, County of (OH)
Harrison, Robert
Hart Butte No. 11, Rural Municipality of
(Saskatchewan)
Hartley, Betty
Hartley, Brett
Hartley, Earl
Harverfield, Mary
Harvey, David A.
Harvey, Erica
Haukness, Leonard
Haverfield, Beverley
Haverfield, Elizabeth O.
Haverfield, Janet
Haverfield, Richard
Haverfield, Thomas N.
Hayes, Joe P.
Haynes & Boone LLP
HCR Holding LLC

HCR Holdings LLC
Heath, Bill C.
Heath, Rose M.
Hedden, Ruth M.
Hedge, Marlan R
Hedges, John J.
Helmig, Shirley
Henderson, Debbie
Henderson, Dorthy
Henderson, Ralph
Henderson, William B.
Henley, R. Page, Jr.
Hepner, Vivian M.
Her Majesty the Queen
Her Majesty the Queen in Right of
Saskatchewan
Herman, Carl A.
Herman, Charles I.
Herman, Darell
Herman, Darell J.
Herman, Marguerite F.
Herman, Margurite F.
Herman, Sherry
Herman, Wilfred A.
Hesketh, Keith
Hesketh, Keith E.
Hess Corp.
Hess Ohio Developments LLC
Heth, Author M.
Heth, Joyce
Heth, Karen A.
Heth, Rose M.
Heth, Ruth
Heth, William
Heth, William C.
Hetzler, Jennifer McDougal
Hewlett-Packard Financial Services Co.
Higginbotham, Glenn
Higginbotham, GP
Higginbotham, JL
Higginbotham, JL, Jr.
Higgins Drilling
High, Treva
Hill Crest Inc.
Hill, Margaret C.
Hilltop Haven Inc.

Hilstrom, Donald
Hines, Gerald D.
Hisrich, Thomas
Hisrich, Thomas H.
Hochstetler Family Retreat LLC, The
Hochstetler Family, The
Hochstetler, Abe J.
Hochstetler, Anna E.
Hollon, Shirley
Hollon, Thomas
Holmes Limestone Co.
Holmes Limestone Ltd.
Holmes Minerals Ltd.
Holmes Woodland Inc.
Holmes, Everett
Holmes, James
Holmes, Joan
Holt Co.
Home Equity Investments
Homles, Joan
Honeywell Building Solutions Inc.
Hook, James D.
Hook, James Dale
Hook, Sharon
Hoops, Jarrod
Hoops, Scott
Hopedale Mining LLC
Horizon Coal Corp.
Horn, Janet
Horn, Jerry
Horn, John Wesley
Horstman, Jerry
Houser, Doris
Houser, Howard
Houser, Raymond
Houser, William
Houston Lignite LP
Howdyshell, Mark J.
HP Channel Services Network
Hubbard, Karen
Huberta Coal Co. Inc.
Hudock, Larry W.
Huff, Donald F.
Huh, Gon
Huh, Kevin
Humphrey, Jennie

Humphrey, Roger
Hunt , Robert R.
Hunt, Brian
Hunt, Darryl
Hunt, Robert
Huntington Center Associates LLC
Huntington National Bank
Huntington National Bank, Trust
Department
Husky Oil Operations Ltd.
Hutchison, Lee M.
Hydrometrics Inc.
HYG Financial Services Inc.
Iball Solutions Inc.
Iball Solutions Ltd.
IBM Canada Ltd.
ICF Jones & Stokes Inc.
IEC Group Inc.
Immersive Technologies Pty. Ltd.
Impact Fire Services LLC
Indemnity Insurance Co. of North America
Industrial Scientific Corp.
Indybucket Coal Co.
InfoMine
Info-Tech Research Group
Infront Webworks
Inman, Deborah
Inman, Joe
Insurance Co. of North America
Integrated Weed Services LLC
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International Union of Operating Engineers,
Local Union No. 400
International Union of Operating Engineers,
Local Union No. 955
Interstate Power Co.
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LLC
iSP3 Solution Providers Inc.
Jackie L. & Cathy L. Brewer UTD March 3,
2004
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Jahn, Lorne
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Co-Trustees
James F. Graham Revocable Trust Number
1
James H. Pollock Trust
James L. Rogers Jr. Testamentary Trust
James Miller & John Ionno Partnership
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Jameson, David
JB Maintenance Service
JB&D Holdings Ltd.
JB7D Holdings Ltd.
JBLCo Services
JD Edwards Canada Ltd.
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Jeff & Deb Mercer Family LLC
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Jeffrey H. Samet Non-Exempt Trust
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Jennings, Steven
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Partnership Ltd., The
Jerry & Travis Ann Webb Dorrough Ranch
Partnership Ltd., The
Jicarilla Apache Indian Tribe
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Irrevocable Trust
John Mitchell Craddock Sr. Irrevocable
Trust
John T. Boyd Co.
Johnson, Chad W.
Johnson, Edie McDougal
Johnson, James
Johnson, Mark
Johnson, Rhonda Leigh
Johnson, Sue

Johnson, Thomas
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Kesterson, Rick
Kesterson, Ronald

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North Dakota, State of, Department of Trust
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Northwestern Resources Co.
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Ohio Oil Gathering II
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Ohio, State of, Department of Natural
Resources
Ohio, State of, Department of Natural
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Oxford Oil Co., The

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Star Drilling Ltd.
Stark, Tony
Starlin, Daniel James, Jr.
Starlin, Holly M.
Starner, Harold A.
Starvaggi Industries Inc.
Starwood Land Co. LLC
Steen, Mark
Steen, Mary
Stein Advisors LLC
Stenson, John
Steuben Coal-Anthony Mining Ltd.

Stevens, Donnie
Stevens, Mary Helen
Stevens, Sandra
Steward, Chester E.
Steward, Dorothy M.
Stewart, Larry
Stewart, Virginia
Stikeman Elliott LLP
Stiles, Bruce
Stiles, Jo Ann
Stiles, Leslie
Stiles, Mark
Stillion, Randy
Stimson Ltd.
STORM Consulting LLC
Stratton, Lewis G.
Stratton, Wanda
Stratton, Wanda F.
Sun City Prop Busters
Suncor Energy Inc.
Suncor Energy Resources Partnership
Sunday Creek Coal Co.
Sunlight Development Co.
Sunnyhill Coal Sales Co., The
Sunoco Pipeline
Syntax Software Corp.
System Improvements
System Improvements Inc.
T&C Holdco LLC
Tableland Grain Farm Ltd.
Talen Montana LLC
Tanner, Beth M.
Tanner, Boyad M.
TAQA North Ltd.
Tardio, James
Tata Chemicals (Soda Ash) Partners
Tata Chemicals North America Inc.
Taylor, Bonita
Taylor, Bonita K.
Taylor, CJ
Taylor, Jennifer
Taylor, Richard
Taylor, Shirely
Taylorton Energy Inc.
TC Holdco LLC
Teck Coal Partnership

Teck Resources Ltd.
Tembec Industries Inc.
Temme, Helga
Temme, Louis
Tennenbaum Opportunities Fund VI LLC
Tennenbaum Opportunities Partners
Tennenbaum Opportunities Partners V LP
Tennison, Linda
Tennison, William
TEPCO Fuel & Power Inc.
Terteling Brothers Inc.
Tetra Tech Inc.
Texas Westmoreland Coal Co.
TG Haas
Thatcher, Judy A.
Thelma's Cleaning
Thomas Engineering & Surveying Co., The
Thomas Fregiato Myser Hanson & Davies
Thomas, Betty Jo
Thomas, Rudy
Thomas, William R.
Thomason, Nurman
Thompson, Chiara
Thompson, Mark R.
Thornton Grout Finnigan LLP
Thunderbird Mining Systems
Tickhill, Betty Loise
Tickhill, Betty Louise
Tickhill, William
Tierney, Rosemary
Time Warner Cable
Timler, Virginia L.
Timmons, Agnes
Timmons, Diane
Timmons, Donna
Timmons, Jane
Timmons, Jeffery
Timmons, Kenneth
Timmons, Nancy Jo
Timmons, Robert
Timmons, Shelley
Timmons, Thomas
Tippett, Russell K.
TOF Oxford SPE LLC
Tollgate Holdings LLC
Toptal LLC

Tory's LLP
Tourmaline Oil Corp.
TransAlta Centralia Generation LLC
TransAlta Cogeneration LP
Transalta Corp.
TransAlta Generation Partnership
TransAlta Utilities Corp.
Travelers Bond & Special Insurance
Travelers Casualty & Surety Co. of America
Trend Gathering & Treating LP
Tri-County Lands Co.
Trustmark National Bank
Tucson Electric Power Co.
Tucson Gas & Electric Co.
Tunnel Hill Reclamation
Tunnel Hill Reclamation LLC
Turnbull, Brenda
Turner, John
Tuscarawas, County of (OH)
Tuscarawas, County of (OH), Engineers
Tuscawaras, County of (OH),
Commissioners
Tusco Land Co.
Tusky Coal LLC
TW Telecom Inc.
Twin Mineral Land
Twin Mineral Land Ltd.
Tyco Integrated Fire & Security Canada Inc.
Tyco SimplexGrinnell
Tyrone Synfuels LP
UCHealth
Uinta, County of (WY)
Umsted, Curtis
Umsted, Gerald Berquist
Umsted, Micheal
Umsted, Patricia
Umsted, Petricia
UniFirst Corp.
Unifor, Local 649
Union Pacific Land Resources Corp.
Union Pacific Railroad Co. Inc.
United Mine Workers of America, Health &
Retirement Funds
United Mine Workers of America, Health &
Retirement Funds, 1974 Pension Plan &
Trust

| | |
|--|-------------------------------------|
| United Mine Workers of America, Health & Retirement Funds, 1992 Benefit Plan | Unterseher, Jake |
| United Mine Workers of America, Health & Retirement Funds, Combine Benefit Fund | Utah Construction & Mining Co. |
| United Mine Workers of America, Local 7606 | Utah International Inc. |
| United Mine Workers of America, The - International Union | Ute Mountain Ute Indian Tribe, The |
| United Rentals (North America) Inc. | Utelite Corp. |
| United States, Government of the | Valencia Energy Co. |
| United States, Government of the, Department of the Interior, Bureau of Indian Affairs, Ute Mountain Agency, Superintendent | Valley Mining Inc. |
| United States, Government of the, Department of the Interior, Bureau of Land Management | Van Horn, Michael L. |
| United States, Government of the, Department of the Interior, Bureau of Land Management, General Land Office | Van Horn, Teresa L. |
| United States, Government of the, Department of the Interior, Bureau of Land Management, High Desert District, Kemmerer Field Office | Van Order, Patricia A. |
| United States, Government of the, Department of the Interior, Bureau of Land Management, Kemmerer Resource Area | Vanbibber, Amy Jo |
| United States, Government of the, Department of the Interior, Bureau of Land Management, New Mexico State Office | Vanfossen, Deborah |
| United States, Government of the, Department of the Interior, Bureau of Land Management, Wyoming State Office | Vanfossen, John |
| United States, Government of the, Department of the Interior, Office of Surface Mining Reclamation & Enforcement Western Region | Vaninetti, Jerry |
| Unity Connected Solutions Inc. | Varibus LLC |
| Universal Protection Service LP | Vaught, John |
| University of Wyoming | Vaught, Kenny |
| Unterseher, Cary | Vaught, Lisa |
| Unterseher, Edna | Vaught, Michelle |
| | Vedder Price PC |
| | Verhovec, Evelyn |
| | Verhovec, Mark |
| | Verna M. Bazy Trust |
| | Vibra-Tech Inc. |
| | Vincent, Gerald |
| | Vincent, Ione |
| | Vincent, Mary |
| | Virginia S. Whitmer |
| | Vision Insurance Plan Insurance Co. |
| | Vista Cos. |
| | Vistra BV |
| | Vita Cos., The |
| | VMI Inc. |
| | VMI Operating Inc. |
| | Voigt, Casey |
| | Voochies, Nellwyn |
| | VSP |
| | W&F Eastham |
| | W&M Thoman Ranches LLC |
| | W. Ben Reeder Family Trust |
| | Wadella, Julius |
| | Wadella, Mary |
| | WageWorks Inc. |
| | Wagner, Lorne |
| | Wagon Rod Ranch LLC |
| | Wahl, Jeffery R. |

Waldeck, William G.
Walgenbach, Rhonda
Walker, Gerald F.
Walker, Robert D.
Walker, Victor H.
Walsh Services LLC
Walter Sarpy Creek Farm Inc.
Walters, Joleen H.
Walters, Patrick M.
Walton, Tyler
Wanner, Carter
Wanner, David
Wanner, Myles
Wanner, Trent
Ward, Linda M.
Ward, William R.
Warren Transport Inc.
Wasara, Kathleen M.
Wasara, Wayne M.
Washington Group International Inc.
Water & Environmental Technologies Inc.
Water Gas Resources Inc.
Watts, Carol A.
Watts, Carwin L.
Watts, Janet O.
Watts, Joseph Laverne
WB Coal Co. Inc.
WBM Office Systems Inc.
WBM Plus Service
WBM Protection Plus Service
Weatherford, Louise T.
Weaver, Christopher M.
Weaver, Christopher M.
Weaver, Clara
Weaver, Daniel L.
Weaver, Jane H.
Weaver, Luther
Weaver, Luther F.
Weber, James A., II
Weightech Co.
Weiker, Nancy A.
Weil, Herbert
Weil, Leona
Weir International Inc.
Welch Bros. Inc.
Welch, Dennis

Welch, Kathryn
Welch, Thomas
WellDyneRx LLC
Wellness by Wishlist Inc.
Wells Fargo Insurance Services of West
Virginia Inc.
Wells, Connie
Wells, James
WesBanco
West Fraser Mills Ltd.
Westcan Bulk Transport Ltd.
Westech Environmental Services Inc.
Western Coal Co.
Western Fuels Association Inc.
Western Gas Processors Ltd.
Western Gas Resources Inc.
Western Sugar Cooperative, The
Western SynCoal LLC
Western Water Consultants Inc.
Westfall, Daniel J.
Westhafer, Ronald
Westhafer, Shirley
Westmoreland Kemmerer Inc.
Westmoreland Resources Inc.
Westmoreland Terminal Co.
Wetzel, Don
WGR Asset Holding Co. LLC
Whipple, Shirley
Whipple, W. Walden
White, William M.
Whitehead, William D.
Whitmer, Allan L.
Whitson, Bobby
Whitson, Jennifer
Wild Oat Consulting Inc.
Wilden, Denise
William Everett Craddock Family
Irrevocable Trust
William Everett Craddock Irrevocable Trust
Williams, Chuck
Williams, Martha
Williams, Ralph
Williams, Richard
Williams, Sharon K.
Williams, T. Steve
Williams, T. Steven

Williams, Thomas R.
Williams, Tonya
Williams, Valerie
Williams, Valerie L.
Willis of Texas Inc.
Willis Towers Watson plc
Willow Bunch No. 42, Rural Municipality
of (Saskatchewan)
Willowvan Mining Ltd.
Wilson, Ellen Ruth
Wilson, Robert D.
Winkler, Lee Roy
Winkler, Lyle
Winkler, Patricia
Winkler, Sharon
Winkler, Sharon L.
Winston & Sandra Davis Family LP
Wolf, Mary M.
Wolf, Mary Margaret
Wooten, Joan
Wooten, Terry
Workforce Software LLC
Workiva Inc.
Worner, Margaret
Worrell, Bessie W.
Worthington, Betty
Worthington, William Alan
WW Grainger Inc.
Wycinshi, Mary Lou
Wyoming, State of
Wyoming, State of, Department of
Transportation
Wyoming, State of, Office of State Lands &
Investments
Xcel Energy Services Inc.
Xerox Corp.
XL Specialty Insurance Co.
XTO Energy Inc.
Y Pino, Evangeline Ortiz
Y Pino, Peter Ortiz
Yoder, Ervin
Yoder, Lydia
Yontz, Cathy J.
Yontz, William A.
Zaccagnini, Dennis
Zaccagnini, Julia

Zee's Cleaning
Zimnox Coal Co., The
Z-Mack Enterprises Inc.

SCHEDULE 2(i)

Customers

Dover, City of (OH)
NDSU - Fargo
North Dakota, State of, Hospital
Orrville, City of (OH)
Portland General Electric Co.
Tata Chemicals Partners
Tronox
Wyoming Lime Producers

SCHEDULE 2(i)

Governmental/Regulatory Agencies

Alberta Energy Regulator
Alberta, Province of (Canada)
Belmont, County of (OH), Treasurer
Big Horn, County of (MT), Treasurer
British Columbia, Province of (Canada),
Minister of Finance
Buffalo Independent School District (TX),
Tax Assessor/Collector, Carolyn Ballard
Canada, Government of, Receiver General
Carroll, County of (OH), Municipal Court
Coalfields No. 4, Rural Municipality of
(Saskatchewan)
Columbiana, County of (OH), Treasurer
Coshocton Chamber of Commerce
Coshocton, County of (OH), Municipal
Court
Coshocton, County of (OH), Treasurer,
Janette Donaker
Delaware, State of
Delaware, State of, Secretary
Douglas, County of (CO), Treasurer
Estevan No. 5, Rural Municipality of
(Saskatchewan)
Flagstaff, County of (Alberta)
Freestone, County of (TX), Tax Assessor
Collector
Halifax, County of (NC), Tax Collector
Harrison, County of (OH), Treasurer, Vicki
Sefsick
Hinton, Town of (Alberta)
Kentucky, Commonwealth of, Department
for Natural Resources
Kentucky, Commonwealth of, Department
of Revenue
Kentucky, Commonwealth of, State
Treasurer
Leduc, County of (Alberta)
Leon Independent School District (TX), Tax
Assessor Collector
Leon, County of (TX), Tax Assessor
Collector

Lincoln County School District #1 (WY)
Lincoln, County of (WY), Office of P&D
Lincoln, County of (WY), Public Health
Lincoln, County of (WY), Treasurer
Maricopa, County of (AZ), Superior Court,
Support Payment Clearinghouse
Mercer, County of (ND), Road Department
Mercer, County of (ND), Treasurer
Minnesota, State of, Department of Revenue
Montana State Fund
Montana, State of, Department of
Environmental Quality
Montana, State of, Department of
Environmental Quality, Air Division
Montana, State of, Department of
Environmental Quality, Mining Division
Montana, State of, Department of
Environmental Quality, Water Division
Montana, State of, Department of
Environmental Quality, Water Protection
Bureau
Montana, State of, Department of Labor &
Industry
Montana, State of, Department of Natural
Resources
Montana, State of, Department of Revenue
Montana, State of, Department of State
Lands
Montana, State of, Treasurer
Morgan, County of (OH), Clerk of Courts,
Carma Johnson
Morgan, County of (OH), Treasurer, Dawn
M. Hosom
Muskingum, County of (OH), Treasurer
Natrona, County of (WY), Clerk of District
Court
New Mexico Mine Health & Safety
Conference
New Mexico, State of
New Mexico, State of, Bureau of Mine
Safety

New Mexico, State of, Commissioner of
Public Lands
New Mexico, State of, Department of
Workforce
New Mexico, State of, Mining & Minerals
Division
New Mexico, State of, Mining Department,
Air Quality Bureau
New Mexico, State of, Mining Department,
Ground Water Quality Bureau
New Mexico, State of, Mining Department,
Mining Environmental Compliance
Section
New Mexico, State of, Taxation & Revenue
New Mexico, State of, Taxation & Services
Noble, County of (OH), Treasurer
North Carolina, State of, Department of
Environmental Quality
North Carolina, State of, Department of
Environmental Quality, Water Resources
North Carolina, State of, Department of
Revenue
North Dakota, State of
North Dakota, State of, Department of
Health
North Dakota, State of, Department of
Health, Air Division
North Dakota, State of, Department of
Health, Water Division
North Dakota, State of, Office of State Tax
Commission
North Dakota, State of, Office of Tax
Commissioner
North Dakota, State of, Public Service
Commission
Ohio, State of, Department of Revenue
Ohio, State of, Department of Taxation,
Treasurer
Ohio, State of, Division of Natural
Resources, Division of Mineral
Resources
Ohio, State of, Environmental Protection
Agency, Division of Air Pollution
Control
Ohio, State of, Environmental Protection
Agency, Division of Surface Water

Ohio, State of, Treasurer
Oliver, County of (ND), Treasurer
Paintearth, County of (Alberta)
Perry, County of (OH), Court
Perry, County of (OH), Treasurer, Melissa
Walters
Richland, County of (MT), Treasurer
Rosebud, County of (MT), Sheriff
Rosebud, County of (MT), Treasurer
San Juan, County of (NM), Treasurer
Saskatchewan, Province of (Canada),
Ministry of Highways & Infrastructure
Texas, State of, Commission on
Environmental Quality, Air Division
Texas, State of, Commission on
Environmental Quality, Water Division
Texas, State of, Comptroller
Texas, State of, Comptroller of Public
Accounts
Treasure, County of (MT), Treasurer
Tuscarawas, County of (OH), Treasurer
Uinta, County of (WY)
United States, Government of the,
Department of Labor, Mine Safety &
Health Administration
United States, Government of the,
Department of the Interior, Office of
Surface Mining
United States, Government of the,
Department of the Interior, Office of
Surface Mining & Reclamation
United States, Government of the,
Department of the Interior, Office of
Surface Mining Reclamation &
Enforcement
United States, Government of the,
Department of the Treasury
United States, Government of the,
Department of the Treasury, Internal
Revenue Service
Utah, State of
West Virginia, State of, Department of
Environmental Protection
West Virginia, State of, Department of
Environmental Protection Water &
Waste Management

Wyoming, State of, Department of
Environmental Quality, Air Quality
Division

Wyoming, State of, Department of
Environmental Quality, Land Quality
Division

Wyoming, State of, Department of
Workforce Services

SCHEDULE 2(k)

HR Benefits

| | |
|---|---------------------------------------|
| ACA Track | Prudential Financial Inc. |
| Acclaim | Sun Life Financial Inc. |
| Acclaim Ability Management | SureHire |
| AmeriBen | TeleDoc Inc. |
| America's Job Exchange LLC | ThrivePass |
| AON PLC | United Mine Workers of America |
| Automatic Data Processing Inc. | University of Colorado Hospital |
| Bryan Cave Leighton Paisner LLP | Unum Group |
| CareerArc Group LLC | Unum Insurance Co. |
| CareerBuilder Employment Screening LLC | Vision Service Plan |
| CareerBuilder LLC | Voya Financial |
| Copeman Healthcare Centres | Voya Services Co. |
| Culpepper | WCC RMSA |
| Culpepper & Associates Inc. | WellDyneRx |
| EKS&H | Willis Towers Watson |
| EKS&H LLLP | Workers' Compensation Board - Alberta |
| FirstHealth | Zurich Insurance Group AG |
| George, Anthony | |
| Global Retirement Partners LLC | |
| Greenshield | |
| HealthSmart Holdings Inc. | |
| Holland & Hart LLP | |
| Homewood Health Inc. | |
| Industrial Alliance Insurance & Financial Services Inc. | |
| InfoMine Inc. | |
| K-Mart Corp. | |
| Liberty Mutual | |
| Lockton Cos. Inc. | |
| Manulife Financial Corp. | |
| Mercer LLC | |
| Mercer US Inc. | |
| Mornuea Sheppell Ltd. | |
| Mountain States Employers Council Inc. | |
| Mutual of Omaha Insurance Co. | |
| National Jewish Health | |
| Optum Inc. | |
| OptumRx Administrative Services LLC | |
| Part D Advisors Inc. | |
| PayFactors | |
| Preventive Health Now | |
| Provident Life & Accident | |

SCHEDULE 2(I)

Insurance

ACE American Insurance Co.
ACE Property & Casualty Insurance Co.
AIG Insurance Co. of Canada
Allied World Assurance Co. Ltd.
Allied World Specialty Insurance Co.
American Longshore Mutual Association
Ariel Re BDA Ltd.
Ariel Syndicate 1910
Aspen Bermuda Ltd.
Aspen Insurance UK Ltd.
AXIS Insurance Co.
AXIS Reinsurance Co.
AXIS Surplus Insurance Co.
BankDirect Capital Finance LLC
Barbican Bermuda
Chubb Bermuda Insurance Ltd.
Chubb Indemnity Insurance Co.
Federal Insurance Co.
Ironshore Europe Ltd.
Ironshore Insurance Ltd.
Ironshore Specialty Insurance Co.
Lloyd's
Lloyd's of London
Markel Bermuda Ltd.
National Union Fire Insurance Co. of Pittsburgh
North Dakota State Fund
Northbridge Financial Corp.
Novae Bermuda Underwriting Ltd.
Ohio State Fund
Oil Casualty Insurance Ltd.
Sompo International
Steadfast Insurance Co.
Syndicate 2007
Travelers Property Casualty Co. of America
US Specialty Insurance Co.
Westmoreland Risk Management Inc.
Wyoming State Fund
XL Europe Ltd.
Zurich American Insurance Co.
Zurich American Insurance Co. of Illinois
Zurich Insurance Co. Ltd.

SCHEDULE 2(m)

Landlords

D&P Land Investments LLC
Luscar Ltd.

SCHEDULE 2(n)

Litigation

Baisden, Michael
Blackhawk Land & Resources LLC
Butler, Craig W.
Canadian National Railway Co.
Cozort, Floyd
Crow Tribe of Indians (MT)
Dillion, Vivian
Eichelberger, Jon
Ensigner, Pamela
Freeman, Everitte
Freeman, Phyllis
Heritage Coal Co. LLC
Kinder Morgan
Kinder Morgan Utopia LLC
Montana, State of, Environmental Information Center
North Carolina, State of, Division of Water Resources
Ohio Gathering Co. LLC
Otter Tail Power Co.
Philippines, Government of the, Commission on Human Rights
Ramsey, Donna
Ramsey, Michael
Ramsey, Mike
Sergeant Stone Inc.
Shelly & Sands Inc.
Sierra Club
Spires, Brenda
Spires, Karl
Suazo, James
Talmar of FL LLC
United States, Government of the, Department of Interior, Bureau of Indian Affairs
United States, Government of the, Department of Labor, Associate Regional Solicitor
United States, Government of the, Department of Labor, District Director
United States, Government of the, Environmental Protection Agency
Wild Earth Guardians

SCHEDULE 2(o)

Ordinary Course Professionals

Capitol Network LLC
Darryl L. James Consulting LLC
Wilmer Cutler Pickering Hale & Dorr LLP

SCHEDULE 2(p)

Other Significant Creditors

1481604 Alberta Ltd.
Bank of Montreal, The
Capital Power GP Holdings Inc.
CCA Group LLC
DMA33 Enterprises Ltd.
Farm Credit Leasing Services Corp.
First Business Equipment Finance LLC
First Security Bank
Instow Enterprises Ltd.
Integrated Distribution Systems LP
JM Mullin Enterprises Ltd.
John Deere Financial Inc.
KL Uptown Enterprises Ltd.
LEM Enterprises LLC
MCP Funding I LLC
Merchants Capital Resources Inc.
MK3 Enterprises Ltd.
Modern Office Methods Inc.
NMHG Financial Services Inc.
North Central Rental & Leasing LLC
Obsidian Agency Services Inc.
Pacific & Western Bank of Canada
RJF Enterprises
Russell Metals Inc.
Starion Financial
Tri-State Truck & Equipment Inc.
Wells Fargo Equipment Finance Inc.

SCHEDULE 2(q)

Significant Competitors

Alliance Resource Partners LP
Foresight Energy LP
Hallador Energy Co.
Peabody Energy Corp.
Rhino Resource Partners LP

SCHEDULE 2(r)

Sureties

ACE INA Group
Argo Group
Evergreen National Indemnity Co.
First Surety Corp.
Indemnity National Insurance Co.
Lexon Insurance Co.
Travelers Property Casualty Group
Zurich Insurance Group

SCHEDULE 2(s)

Taxing Authorities

Athens, County of (OH), Treasurer, Bill Bias
Hart Butt No. 11, Rural Municipality of (Saskatchewan)
Jefferson, County of (OH), Treasurer, Raymond M. Agresta
Lincoln, County of (WY), Treasurer - Other
Ohio, State of, Bureau of Workers' Compensation
Ohio, State of, Department of Agriculture
Ohio, State of, Department of Commerce
Ohio, State of, Department of Taxation
Ohio, State of, Environmental Protection Agency
Oxford, City of (OH), Clerk of Courts
Texas, State of, Railroad Commission
Uinta, County of (WY), Treasurer
United States, Government of the, Department of Education
United States, Government of the, Department of the Interior
United States, Government of the, Department of the Interior, Bureau of Indian Affairs

SCHEDULE 2(t)

Top 50 Creditors

Bradken Inc.

Cummins Bridgeway LLC

H-E Parts International LLC

Jennmar Corp. of Utah Inc.

Mesa Ready Mix Inc.

Paprzycki, Kevin A.

Pension Benefit Guaranty Corp.

Pro-Ex Canada Inc.

United States, Government of the, Department of the Interior, Minerals Management Service

Warfab Field Machining & Erection Corp.

SCHEDULE 2(u)

Unions

Communications Energy & Paperworkers Union of Canada, Local 649
International Brotherhood of Electrical Workers, Local 2067
International Union of Operating Engineers, Local 953
International Union of Operating Engineers, Local 955
International Union of Operating Engineers, Local Union 400
International Union of Operating Engineers, Local Union 400, AFL-CIO
International Union, United Mine Workers of America
United Mine Workers of America
United Mine Workers of America, Local 7606

SCHEDULE 2(v)

US Trustee Office

Boykin, Jacqueline
Duran, Hector
Fitzgerald, John P., III
Flinchum, Peggy T.
Griffin, Barbara
Johnson-Davis, Luci
Livingstone, Diane
March, Christine
McPherson, Theresa E.
Motton, Linda
Otto, Glenn
Pecoraro, Shannon F.
Schmidt, Patricia
Smith, Gwen
Statham, Stephen
Turner, June E.
Van Arsdale, Robert B.
Waxton, Clarissa

SCHEDULE 2(w)

Utilities

Advanced Communications Technology Inc.
Advanced Waste Water Specialists
Alberta Water & Wastewater
AmeriGas Propane
AT&T Inc.
AT&T Long Distance
AT&T Mobility LLC
Bellaire, City of (OH), Water Department
Beulah, City of (ND)
Burr Oak Regional Water District (OH)
Cabot-Norit Americas Inc.
Capital Power LP
Cellco Partnership Inc.
Century Wireline Services
CenturyLink
CenturyLink Business Services
CenturyLink Inc.
Colstrip, City of (MT)
Columbia Gas
Columbia Gas of Ohio Inc.
Columbia Gas Transmission
Comcast Cable Communications LLC
Coshocton, City of (OH), Water Department
DirecTV LLC
Dish Network Corp.
Dominion East of Ohio
Dominion Energy Inc.
Eastern Ohio Regional Wastewater
Eastern Ohio Regional Wastewater
Authority
Edmonton, City of (Alberta)
Energy Cooperative, The
EPCOR Utilities Inc.
Estevan, City of (Saskatchewan)
Farmington, City of (NM)
FastTrack Communications
FastTrack Communications Inc.
Foraker Gas Co. Inc.
Four Corners Propane
Frontier Communications Corp.
Frontier Power Co., The
GFL Environmental Corp.

GFL Environmental Inc.
Granite Telecommunications LLC
Guernsey Muskingum Electric Cooperative
Inc.
Hazen, City of (ND)
Hinton Scrap Metal Ltd.
Kemmerer Diamondville Water &
Wastewater Joint Powers Board (WY)
Kemmerer, City of (WY)
Kentucky Utilities Co.
Kimble Recycling & Disposal
Level 3 Communications Inc.
Madison Energy Cooperative Association
Inc.
MCI Communications Corp.
Mid-Rivers Telephone Cooperative Inc.
Mid-Yellowstone Electric Cooperative Inc.
Miles City Sanitation
Miller's Garbage Service Inc.
Montana, State of, Department of
Environmental Quality, Hazardous
Waste Program
Morad Communications Ltd.
Muhlenberg County Water District (KY)
Muhlenberg, County of (KY), Water District
Muskingum, County of (OH), Utilities
Muskingum, County of (OH), Utilities
Department
Navasota Valley Electric
NorthWestern Energy
NRG Texas Power LLC
Ohio, State of, Environmental Protection
Agency, Burr Oak Regional Water
District
Perry, County of (OH), Southern Perry
County Water District
PNM
Range Telephone Cooperative Inc.
Republic Services
Republic Services Inc.
Reservation Telephone Cooperative Inc.
Rocky Mountain Power

Roughrider Electric Cooperative Inc.
Safety-Kleen Systems Inc.
Signal Direct Communications Ltd.
South Central Power Co.
South Central Power Co. Inc.
Southern Perry County Water District (OH)
Special Areas, Rural Municipality of
(Alberta), Big Country Waste
Management Commission
Spectrum Business
Suburban Propane Partners LP
Superior Propane
TCT
Telus Mobility
Terex Utilities South
Texas Water Utilities Association
Time Warner Cable Northeast
Tongue River Electric Cooperative, Inc.
TouchTone Communications Inc.
Union Telephone Co.
Union Telephone Co. Inc.
Waste Industries Inc.
Waste Management of New Mexico
Waste Management of Ohio Inc.
West River Telecommunications
Windstream Holdings Inc.
Wyoming Waste Systems
Wyoming, State of, Water Development
Commission

SCHEDULE 2(x)

Vendors

| | |
|---|---|
| 3B Dozer Service LLC | Bridgestone Americas Tire Operations LLC |
| 4M Solutions Inc. | Bridgestone Canada Inc. |
| A Plus Well Service Inc. | Bridgestone Firestone North American Tire |
| Acklands-Grainger Inc. | Buck Mountain Gas Co-Op Ltd. |
| Acme Soil Remediation Inc. | Buckingham Coal Co. |
| ADP | Buckley Powder Co. |
| ADP Inc. | Butler Machinery Co. |
| Alberta Energy | C&E Concrete |
| Allstate Fire Equipment of Texas Inc. | C. Stull Excavating LLC |
| AmeriBen Solutions | Cabot Canada Ltd. |
| American Electric Power | Cabot Norit Canada Inc. |
| Anadarko Petroleum Corp. | Cadomin Mountain Contracting Ltd. |
| Anthem | Canadian Dewatering Ltd. |
| Anthony Mining Co. Inc. | Canadian National Railways |
| Aon Reed Stenhouse | Can-Jer Industrial Lube |
| Aon Reed Stenhouse Inc. | Can-Jer Industrial Lubricant Ltd. |
| Aon Risk Insurance Services West Inc. | Cat Financial Services Corp. |
| Applied Industrial Technologies | Cat Rental Store, The |
| Arnold Machinery Co. | Catalyst Environmental Solutions Corp. |
| AU Mines | Cate Drilling Solutions |
| Axis Services Inc. | Cate Idaho Equipment Rental & Sales LLC |
| B&G Machine Inc. | Caterpillar Finance Services |
| Bachynski, Terrance | Caterpillar Financial Services |
| Baker & Hostetler LLP | Caterpillar Financial Services Corp. |
| Baldor Electric Co. | CDM ElectroMech Technical Services |
| Beacon Hill Staffing Group LLC | Chevron Products Co. |
| Bennett Jones LLP | Chromate Industrial |
| Berner Trucking Inc. | Cimarron Coal Co. |
| BHP Billiton New Mexico Coal Inc. | Cincinnati Mine Machinery Co., The |
| Bill Miller Equipment Sales Inc. | Citizens Asset Finance Inc. |
| Black Butte Coal Co. | Clad-All Construction Ltd. |
| Black Lung | Clearfork Trucking |
| BMO Capital Markets | Coal Royalty LP |
| BNSF Railway Co. | Coal Valley Investment Corporation |
| BNY Trust Co. of Canada | Columbus Equipment Co. |
| Bowles Rice LLP | Conn-Weld Industries Inc. |
| BP Energy Co. | Consol Energy Inc |
| Bradken Canada Manufactured Products Ltd. | Cornerstone Energy Corp. |
| Brake Supply Co. | Coshocton Trucking Inc. |
| Brandeis Machinery & Supply Co. | Cross Borders Consulting Ltd. |
| Bridgestone | Cummins Rocky Mountain Inc. |
| | Cummins Western Canada |

CXtec Inc.
Cylance Inc.
Damet Services
Deloitte & Touche LLP
Destech Mining Consulting Inc.
DocuSign Inc.
Dominion North Carolina
Dover Hydraulics Inc.
Drives & Controls Services Inc.
Dugan Production Corp.
Ecosphere Environmental Services Inc.
Edwards Law Firm
Eecol Electric Ltd.
Egypt Valley Stone LLC
Element Fleet Management
Ellingford Bros Inc.
Energcomm Federal Credit Union
Enterprise Fleet Management
Equipment Sales & Services
Ernst & Young
ESCO
ESCO Supply
Fairmont Supply Co.
Fenner Dunlop CSS New Mexico LLC
Finning Canada
Finning International Inc.
Firestone
First Interstate Bank
Flanders Electric of Canada ULC
FLOCOR Inc.
Four Corners Materials
Gangster Enterprises Ltd.
Gas Alberta Energy
GCR Tire Center
GCR Tires & Service
General Aggregate Equipment Sales
General Electric Canada
Genesee Royalty LP
Global Public Affairs Inc.
Golden Arrow School & Charter Buses Ltd.
Grainger Inc.
Great Bear Native Plants LLC
Green Shield Canada
H&E Equipment Services Inc.
HD Northern Equipment Sales & Rentals
Healthsmart Benefit Solutions Inc.

Heavy Metal Equipment & Rentals
Heavytech Industries
Hexagon Mining Inc.
Highland Machinery Co.
Highway Machine Co. Inc.
Holland & Hart LLP
HOLT CAT
Honstein Oil & Distributing LLC
Hotel Talisa
Houlihan Lokey Capital Inc.
Houthoff Buruma Coöperatief UA
ICL-IP America
Imperial Credit Corp.
Imperial Oil
Industrial Software Solutions Pty Ltd.
International Union of Operating Engineers
Jennchem LLC
Jennmar
JK Wilson Inc.
JL Rogers Family LLC
John E. Retzner Oil Co.
Jones Day
Joy Global
Joy Global Canada Ltd.
Joy Global Surface Mining Inc.
Joy Global Underground Mining LLC
Kal Tire
Kelly Panteluk Construction
Kiewit Mining Group Inc.
Kimble Co.
KLS Earthworks & Environmental
KNS Communications Consultants
Komatsu Equipment Co.
Komatsu Financial
Komatsu Financial LP
Komatsu Southwest
KVC Developments Ltd.
L&H Industrial Inc.
Land Services USA Inc.
Lazard Freres & Co. LLC
Liberty Mutual Group
LML Industrial Contractors Ltd.
Lykins Energy Solutions
M&C Transportation LLC
M4 Maroon V LLC
Mancal Coal Inc.

Manulife Financial
Marietta Coal Co.
Matrix Design Group LLC
Matrix Solutions Inc.
McComb Automotive Supply Ltd.
McCoy Equipment Co. Inc.
Mercury Plastics of Canada Inc.
MetaSource LLC
Michelin North America Inc.
Microsoft Corp.
Millennium EMS Solutions Ltd.
Mineral Trucking Inc.
Mining & Reclamation Inc.
Minova USA Inc.
Modern Machine Works Inc.
Modern Machinery Co. Inc.
Montana OECI Trust Fund
Montana Operating Engineers
Montana, State of, Treasurer
Montana-Dakota Utilities Co.
Morgan Advanced Materials
Morgantown Machine
Mo-Te Drilling Co. Inc.
Motion Industries Canada Inc.
Motion Industries Inc.
Nalco Co.
Natural Resource Management Solutions
Natural Resource Partners LP
Navakai Inc.
Navasota Valley Electric Cooperative Inc.
Navigant
Nelson Brothers Mining Services LLC
Norit EAPA Holding BV
North American Energy
Nu-Northern Tractor Rentals
Odyssey Relocation Management
Ohio Cat
Ohio Central Railroad Inc.
Optiv Security Inc.
OptumHealth
Oracle Corp. Canada Inc.
Orica Canada Inc.
P&H Minepro
Paul's Hauling Ltd.
Pleasant Valley Trucking Inc.
PNC Bank NA

PNM Resources Inc.
Polar Rubber Products
Prairie Mines & Royalty Ltd.
Prairie Mines & Royalty Ulc
Prairie North Construction Ltd.
Praxair Inc.
PricewaterhouseCoopers
Private Bank
Professional Highwall Mining Services LLC
Prudential Financial
Prudential Retirement
Quadra Chemicals Ltd.
Quality Environmental Services Inc.
Randy V. Moore
Rhino Energy LLC
Ridley Terminals Inc.
Rimpull Corp.
River Trading Co. Ltd.
RJ Wright & Sons Ltd.
RM of Estevan
Rocko's Rentals & Services Ltd.
Rocky Mountain Brake Supply Inc.
Rocky Mountain Coal Mining Institute
Rodey Dickason Sloan Akin & Robb PA
ROMCO Equipment Co. LLC
Rosebud Temp Services LLC
Rova Ventures LLC
RPMGlobal USA Inc.
Rud Oil & Gas Co.
Runge Mining Inc.
Rural Municipality of Coalfields No. 4
Rural Municipality of Hart Butte No. 11
S&S Machine Inc.
San Juan Coal Co.
San Juan County Museum
San Juan, County of (WA), Treasurer
Saskatchewan, Province of (Canada),
Ministry of the Economy
SaskPower
Schulte Roth & Zabel LLP
SGS North America Inc.
Shearman & Sterling LLP
Sherritt International Corp.
Skylift Services Inc.
Smiley Excavating LLC
SMS Equipment Inc.

Stantec Consulting Services Inc.
Steel Works Manufacturing Ltd.
Stein, Jeffrey S.
Summit Machining & Welding Ltd.
Sun Coast Resources Inc.
Sun Life Assurance Co. of Canada
Superior Industrial Solutions
Talmar LLC
Taylor Brothers Welding Service Inc.
Texas Capital Bank NA
Texcan
Tiger Valuation Services LLC
Town & Country Supply Association
Tractor & Equipment Co.
Trafigura Pte. Ltd.
Transwest Mining Systems
Trent's Tire
Tribbie Plummer Church & Laplante LLC
Tunnel Ridge LLC
UGM Addcar Systems LLC
UMWA Combined Benefit Fund
United Central
United Central Industrial Supply Co.
United Mine Workers of America
United States, Government of the, Bureau of
Indian Affairs
United States, Government of the,
Department of the Interior, Bureau of
Indian Affairs, Ute Mountain Ute
Agency
United States, Government of the,
Department of the Interior, Minerals
Management Service
United States, Government of the,
Department of the Treasury, Internal
Revenue Service, Black Lung Excise
Tax
United States, Government of the, Office of
Natural Resources Revenue
Universal Protection Service
University of Denver Bursar's Office
US Bank
USC Consulting Group LLC
Valor LLC
Vandeburg Excavation Inc.
Velocity Technology Solutions Inc.

Venture Technologies Inc.
Vision Service Plan Inc.
Wagner Equipment Co.
Wajax Equipment
Wampum Hardware Co.
Warren Fabricating Corp.
Waukesha-Pearce Industries Inc.
WBM Technologies Inc.
Wells, Todd
Westate Machinery Co.
Westcan Bulk Transport
Western Energy Co.
Westmoreland Canada Holdings Inc.
Westmoreland Coal Co.
Westmoreland Kemmerer LLC
Westmoreland Resource Partners LP
Westmoreland Risk Management
Westquip Diesel Sales Ltd.
Wheeler Machinery Co.
William Albert Inc.
Willis Ltd.
Willis of Tennessee Inc.
Wilmington Savings Fund Society FSB
Wire Rope Industries Ltd.
Wirerope Works Inc.
Worker's Compensation Board - Alberta
Wyoming, State of, Department of Revenue
Xenmax
Xenmax Commercial Energy Marketing Inc.
Xhill Crest Inc.
Xylem Dewatering Solutions Inc.
Yellowhead, County of (Alberta)